Reports

on the

Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1930-31

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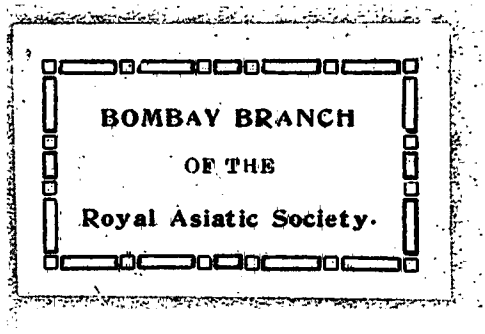

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ERRATA

Page 11—*Read* " Suburban " *for* " Sburban " occurring in line 2 of sub-paragraph 2 of paragraph 29.

Page 22—*Read* 37,000 *for* 37,000 in column 7 of Appendix " A(*a*) " against Gadag Town.

Page 22—*Read* 1,437 *for* 1,437 in column 4 of Appendix " A (*a*) " against Amalner Town.

Page 30—*Read* 6,617 *for* 6,617 in column 6 of Appendix " E " against East Khandesh.

Page 35—*Read* 128—79—24¾ *for* 128—79—21¾ in column 30 of Appendix F against Grand Total of British Districts and Indian States for the year 1930-31.

S. T. Grs. S. T. Grs.

Page 39—The word " Gals." shown in column 11 of Appendix H (Provincial Statement A) should be omitted.

Page 49—*Read* 24,576 *for* 21,576 in column 31 of Imperial Return I against Belgaum.

Page 49—*Read* 1,36,179 *for* 1,36,179 in column 31 of Imperial Return I against Poona.

Page 49—*Read* 787,024 *for* 787,024 in column 31 of Imperial Return I against Total for British Districts for the year 1930-31.

Page 53—*Read* 65,644 *for* 16,750 in column 49 of Imperial Return I against Total for other States for the year 1930-31.

Page 53—*Read* 803,610 *for* 852,504 in column 51 of Imperial Return I against Total for States for the year 1930-31.

Page 53—*Read* 48,894 *for* Nil. against Baroda under " Refunds "—Other States as named below, in the foot-note.

Page 53—*Read* 65,644 *for* 16,750 against Total under " Refunds "—for other States, in the foot-note.

Page 67—*Read* 2,127 *for* 2,129 in column 9 of Imperial Return IV against East Khandesh.

Page 84—*Read* 8·05 *for* 805 in column 24 of Imperial Return V against East Khandesh.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1930-31.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following changes were introduced in the Excise system and arrangements during the year 1930-31 :—

(1) The rationing system was continued, the ration for all districts being fixed at the same figure, as for 1929-30 (G.R., R.D., No. 3638/28, dated 12th December 1929).

(2) All country spirit shops in a district, border or non-border, were treated as a single unit for the purpose of rationing instead of as separate units (G. R., R. D., No. 2566/24, dated 1st March 1930).

(3) With effect from 1st April 1930 the Military Canteen Tenant System licenses, like all other foreign liquor licenses, were assessed to license fees on the actual sales of liquor (G. R., R. D., No. 9188/24, dated 18th November 1929).

(4) The retail opium licenses in the Town and Island of Bombay were continued to the previous year's licensees on the same fees as for the previous year (G. R., R. D., No. 3638/28, dated 12th December 1929).

(5) The foreign liquor " On " licenses in the Town and Island of Bombay were continued to the previous year's licensees on payment of increased license fees (G. R., R. D., No. 3638/28, dated 12th December 1929).

(6) The country spirit licenses in the Town and Island of Bombay were not auctioned as usual, but, as in the previous year, were renewed to the old licensees on increased license fees (G.R., R.D., No. 3638/28, dated 12th December 1929).

(7) The duty on bhang was raised from Rs. 3 to Rs. 4 per seer (G. R., R. D., No. 3638/28, dated 12th December 1929).

(8) The sale of masala country spirit by draught, in addition to its sale in sealed bottles, was allowed throughout the Presidency Proper (G. R., R. D., No. C. 153, dated 9th June 1930).

(9) The application of the Police travelling allowance rules to excise constables and petty officers was withdrawn and the travelling allowance rules in the Bombay Civil Services Rules Manual were made applicable to them as a temporary measure for the period from 1st August 1930 to 31st March 1932 (G. R., R. D., No. 9268/24, dated 22nd July 1930).

(10) In addition to unrestricted open auction the following methods of disposal of excise licenses by Collectors were sanctioned :—

(*a*) Auction, with or without simultaneous tender,

(*b*) Tender, or

(*c*) Negotiation

(G. R., R. D., No. 1258/28, dated 19th September 1930).

(11) The issue of foreign liquor trade and import (land frontier) licenses in the mofussil was sanctioned to cover the import of foreign liquor across the land frontier of the Presidency (G. R., R. D., No. 5629/24, dated 20th January 1931).

(12) Rates of excise duty on foreign liquor were raised with effect from 9th March 1931 (G.R., R.D., No. 1349-C, dated 9th March 1931).

2. In this report, all statistics of revenue except those relating to " Gain on sale proceeds of Excise opium " and consumption relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P. and 30° U.P. was however restricted to those border shops where the adjoining States were selling those strengths. The sale of spirit of higher strengths in border shops was necessary in the interests of the British revenue owing to the unwillingness of the States concerned to reduce the strengths of spirit sold at their border shops. As usual the policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such a restriction had driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restrictions and allow the sale of stronger spirit at the shops.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 97,77,756 as against Rs. 1,28,81,028 in the previous year (Imperial Return I, column 2) showing a decrease of Rs. 31,03,272 due to the fall in the issues of country spirit.

5. *Vend and license fees.*—The receipts from fees for the right of retail vend of country spirit at shops decreased from Rs. 86,73,004 to Rs. 59,10,814 (Imperial Return I, column 4). The decrease was partly due to lack of competition at the auctions in the majority of districts and partly to the failure of the licensees to pay up the instalments of the vend fee. In the districts of the Panch Mahals, Ratnagiri, Dharwar and Bijapur there was some competition at the auctions but this was more than counterbalanced by the absence of competition in other districts owing to the threat of picketing by the Congress. Of the total fees Rs. 41,37,985 represented vend and Rs. 17,72,829 license fees.

6. *Revenue and consumption in the Akrani tract.*—The country spirit arrangements in the Akrani continued to be managed by the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 62,062 against Rs. 65,349 in the previous year. The consumption on which is of 60° U.P. only amounted to 33,100 bulk gallons against 38,400 in the previous year. The decrease was due partly to the prevalence of small-pox epidemic in the beginning of the year and partly to the economic conditions.

7. *Working of the contract supply system.*—There was no contract supply system prevalent in any part of the Presidency since 1st April 1929. The spirit continued to be supplied departmentally from the Nasik Distillery.

The Nasik Distillery with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This is the first year of the extension of section 18-B of the Bombay Abkari Act relating to mahura flowers to the whole of the Presidency proper. It is too early to pronounce any opinion about the working of this Act. The arrangements thereunder are not yet perfected. The object of extending the Act has, however, to some extent, been achieved as the Act helped in reducing the number of illicit distillation cases.

Cases of illicit possession of mahura flowers in Ahmedabad, the Panch Mahals, West Khandesh and East Khandesh to which the Act was newly extended were 52, 174, 142 and 332 respectively. In Kaira, Thana and Nasik where the Act was already in force the cases decreased from 208, 33 and 38 in 1929-30 to 12, 31 and 17 in 1930-31 respectively due to poor crop of mahura flowers during the year under report.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit slightly increased from 1,607 in 1929-30 to 1,616 in the year under report. Nine additional shops were opened on the recommendations of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public who would otherwise have resorted to liquor illicitly distilled or illicitly imported.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 483 meetings at which 481 recommendations were made. Of these 273 were accepted. Many of the rejected recommendations were not practicable, relating as they did to closure of shops which are really required, or to special hours of sale for particular shops whereas Government have prescribed uniform hours of sale with a few exceptions. The hours of sale were the same as in the previous year, viz. opening hour 10-30 a.m. and closing hour 8 p.m. except in the following cases :—

(*i*) in Bombay, where it was 9 p.m.

(*ii*) on the Railway Lines up to Thana on the G. I. P. Railway and Virar (Bassein Taluka) on the B. B. & C. I. Railway, where it was 8-30 p.m. and

(iii) in Poona City and Cantonment and Kirkee Cantonment where it was 7-30 p.m. from 1st September to 28th February.

11. *Consumption.*—Appendix A, Column 11 shows in terms of proof gallons the sale of spirit at shops. There was a decrease of 323,054 proof gallons or about 25 per cent. This decrease was general in all districts except Poona. The notable decreases occurred in the Town and Island of Bombay (70,996), Thana (45,383), Surat (38,801), West Khandesh (27,930), East Khandesh (20,680), Kolaba (20,652), the Panch Mahals (14,701), Ahmedabad (13,431), Broach (10,681), Kaira (10,435) and Nasik (10,249). In Poona there was a slight increase which calls for no remarks. The following statement shows in respect of Bombay City and each district—(1) the ration fixed for 1930-31, (2) the actual consumption in 1930-31 and 1929-30, and (3) the cases of illicit distillation, possession, sale and import, detected in 1930-31 and 1929-30 :—

Name of District	Ration in London proof gallons 1930-31	Consumption in London proof gallons			Cases of illicit importation, possession, sale and distillation		
		1930-31	1929-30	Increase or decrease	1930-31	1929-30	Increase or decrease
Ahmedabad ..	68,536	42,680	56,111	−13,431	370	313	+57
Kaira	36,000	12,602	23,037	−10,435	237	263	−26
Panch Mahals ..	51,066	17,006	31,707	−14,701	530	617	−87
Broach	48,564	16,630	27,311	−10,681	28	45	−17
Surat	230,365	90,307	129,108	−38,801	173	365	−192
Thana	153,196	65,470	110,853	−45,383	590	605	−15
Bombay Suburban ..	63,197	33,361	41,497	−8,136	16	13	+3
Bombay	423,191	310,584	381,580	−70,996	24	55	−31
Kolaba	92,770	28,451	49,103	−20,652	94	76	+18
Ratnagiri	82,920	33,544	38,647	−5,103	65	91	−26
Kanara	27,735	19,997	21,565	−1,568	77	31	+46
Dharwar	49,470	29,977	36,346	−6,369	148	111	+37
Belgaum	50,153	24,272	31,391	−7,119	120	93	+27
Bijapur	22,600	10,822	14,036	−3,214	167	126	+41
Sholapur	27,138	20,114	23,616	−3,502	76	92	−16
Satara	13,073	9,295	11,192	−1,897	144	80	+64
Poona	100,680	76,027	72,942	+3,085	10	19	−9
Ahmednagar ..	19,097	7,505	10,671	−3,166	16	28	−12
Nasik	45,613	23,362	33,611	−10,249	215	217	−2
West Khandesh ..	91,179	49,984 *13,240	77,914 *15,366	−27,930 *−2,126	1,057	1,368	−311
East Khandesh ..	68,888	30,623	51,303	−20,680	210	153	+57
Total ..	1,765,431	965,853	1,288,907	−323,054	4,367	4,761	−394

*Akrani Mahal of the West Khandesh District.

The rations fixed for 1930-31 were the same as those for 1929-30. The total consumption fell below the allotted rations by 799,578 proof gallons. The general causes of the decrease are—(1) the anti-drink movement carried on by the Congress including picketing and social boycott; (2) the poor economic condition of the people due to general trade depression; (3) the high selling prices charged by the licensees; (4) illicit distillation in tracts where there are facilities for it; (5) illicit importation of liquor from Indian States or foreign territories; (6) unpopularity of the low strength of liquor; and (7) a growing taste among the drinking classes for cheap foreign spirit and beer wherever available. Where cheap foreign spirit or beer was not easily obtainable, the ordinary consumer of country spirit had recourse to illicit supplies distilled in the vicinity or imported from adjoining Indian States or foreign territories where country liquor is comparatively very cheap.

The main factor in producing high prices is the high still-head duty rate. The rate, now that prices have fallen and the value of money risen so much, is too heavy a tax, and requires lowering in many places. For instance the index number of wholesale prices of 28 export articles, which was 273 in 1920-21 had fallen in the first four months of 1931 to 129.

12. *Temperance activities.*—There were no genuine temperance movements in Bombay City or in the mofussil. But a vigorous anti-drink movement was launched by the Congress followed by vigorous picketing of liquor shops and social boycott. In many cases the picketing was violent and the customers as well as the shop-keepers were intimidated. Most of the auctions were also picketed with the result that in some districts shops had to be disposed of by calling for tenders or by negotiation. Toddy trees were also cut down in a number of districts but the tree cutting campaign was specially carried on in Surat, Dharwar, Bijapur and Kanara. To check the campaign of intimidation of customers and shop-keepers Government had to take action under Ordinance No. V of 1930. But Government could not stop or interfere with the social boycott of drinkers and licensees organised by caste Panchayats in many districts. The result was a heavy drop in sales of country liquor, foreign liquor and toddy.

13. *Administration of Distilleries and Warehouses.*—There was one central distillery and 38 bonded warehouses during the year under report. The issues to retailers in British districts of duty paid spirits amounted to 946,483 proof gallons (exclusive of 13,488 proof gallons issued from the small distillery at Dhadgaon which is for the Akrani tract) against 1,282,418 proof gallons in the previous year.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limit were granted in all districts except Kaira, Nasik, Ratnagiri, Dharwar, Sholapur, Bijapur, Ahmednagar, Satara and East Khandesh. The total quantity sold was 13 gallons of 25° U.P., 57 gallons of 30° U.P., 231 gallons of 40° U.P., and 5,559 gallons of 60° U.P. against 171 gallons of 25° U.P., 57 gallons

of 30° U.P., 513 gallons of 40° U.P. and 20,581 gallons of 60° U.P. in the previous year. Similar permits were also granted for the sale of toddy under which 777, 6, 958, 10 and 20 gallons were sold in Thana, Belgaum, West Khandesh, East Khandesh and Bombay Suburban Districts respectively.

CHAPTER III.

Toddy.

15. *Revenue.*—The revenue under this head is derived from—(1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 31,54,540 in the year under report as compared with Rs. 51,17,207 in the previous year (column 11 of Imperial Return I), a decrease of Rs. 19,62,667.

16. *Tree tax.*—The receipts from tree tax amounted to Rs. 12,86,637 during the year under report as against Rs. 18,84,538 in the previous year (column 8 of Imperial Return I). The decrease of Rs. 5,97,901 is due to a decrease in the total number of trees tapped.

17. *Vend and license fees.*—The revenue from vend fees was Rs. 18,40,268 and from license fees Rs. 27,635 amounting in all to Rs. 18,67,903 as against Rs. 32,32,669 in the preceding year (column 9 of Imperial Return I), showing a decrease of Rs. 13,64,766. This decrease was due to low bidding at the auctions on account of political agitation and economic depression.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix B) :—

Year	Cocoanut	Brab	Date and wild palm	Total
1929-30	43,412	22,209	332,833	398,454
1930-31	35,693	9,817	227,130	272,640
	−7,719	−12,392	−105,703	−125,814

There was on the whole a decrease in the total number of trees tapped, the most noticeable being in Surat, Thana, Bombay, Dharwar, Sholapur and the Panch Mahals. The decrease is due to the fact that the licensees tapped as few trees as possible. They anticipated a decline in the consumption of toddy owing to the acute trade depression and political agitation. There was however an increase in Ahmedabad, East Khandesh, Ahmednagar, Nasik, Broach, Poona and West Khandesh. But this increase with the exception of that in the West Khandesh district is trivial and calls for no remarks. The increase of 2,381 trees in West Khandesh is due to the stoppage of the transport of toddy from Surat to that District.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were :—

Year	Domestic consumption	Tree foot booths	Shops	Total
1929-30	10,110	3,173	1,046	14,329
1930-31	4,877	3,175	1,054	9,106
	−5,233	+2	+8	−5,223

There was a remarkable decrease in the domestic consumption licenses, the most noticeable being in the Panch Mahals and Surat districts. The decrease in both these districts is due to the anti-drink movement. The increase of two tree foot booths is due to the fact that one booth in the Satara district and one in the Bombay Suburban district which had remained undisposed of for want of bid in the previous year were sold during the year under report. The increase in the number of toddy shops is due to the opening of seven new shops in the Thana district with a view to combat illicit import from the Portuguese Territory, and one in the East Khandesh district to meet the increased demand for toddy in that district.

20. *Consumption.*—With the exception of Satara and East Khandesh there was a decrease in all other districts and in the Town and Island of Bombay, the most noticeable being in Surat, Thana, Bombay, Kanara, Belgaum, Bijapur, Bombay Suburban, Sholapur, Poona and Broach. The very fact that in spite of an increase in the number of trees tapped there is a decline in the reported consumption of toddy in the Broach and Poona districts shows the unreliability of the accounts maintained by licensees. The decrease in Surat, Thana, Kanara, Belgaum, Bijapur and Bombay Suburban districts is due to the vigorous agitation and anti-drink movement of Congress and also to the economic condition of the people. In Bombay the fall of 330,408 gallons is ascribed to the picketing of shops during the months of June and July 1930 and also to the manipulation of accounts by licensees to evade payment of high license fees. In Sholapur the decrease is due to the shops remaining closed for several days during and after the riots in May 1930.

21. *Manufacture of Gul.*—In Kanara District 12 persons were permitted to manufacture gul as against 11 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 128 as against 119 in the previous year. The increase in the number of licenses granted is due to encouragement given to this industry by the Agricultural Department. No permission was granted for the manufacture of gul from sweet toddy in any other part of the Presidency.

CHAPTER IV.

FOREIGN LIQUORS INCLUDING THOSE OF INDIAN MANUFACTURE.

22. *Revenue.*—The revenue under this head chiefly consists of—(1) duty on Indian-made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fees on foreign liquors :—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 9,49,008 against Rs. 9,13,084 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The increase is mainly due to increase in imports of Indian-made foreign liquor—spirits as well as beer. The revenue under (2) decreased from Rs. 20,01,128 in the previous year to Rs. 17,88,740 (columns 13, 16, 21 and 22 of Imperial Return I). The decrease is mainly due to the fall in the consumption of spirits and wines. Vend (pass) fees have, as usual, been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea compared with those of the previous year were as follows :—

Year	Fermented liquors (Liquid gallons)	Wines (Liquid gallons)	Potable spirits (Proof gallons)	Denatured and perfumed spirits (Liquid gallons)
1930-31	1,774,157	70,617	221,715*	371,213
1929-30	1,538,524	79,125	235,434†	304,852
Increase or decrease ..	+235,633	−8,508	−13,719	+66,361

* Includes 1,464 bulk gallons of liqueurs. † Includes 565 bulk gallons of liqueurs.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those

in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year	Fermented liquors (Bulk gallons)	Wines (Bulk gallons)	Potable spirits (Bulk gallons)	Denatured spirit (Bulk gallons)
1930-31	1,128,998	39,575	256,051	230,478
1929-30	1,023,899	44,207	295,409	251,016
	+105,099	−4,632	−39,358	−20,538

There was a considerable increase in the consumption of beer. Beer continued popular on account of its being a more pleasant and palatable drink than adulterated toddy and weak country spirit. It is also preferred to strong drinks, being comparatively cheap. Another reason for the increase in the sales of beer is that during the anti-drink campaign, which was mainly directed against country liquor, habitual consumers of country liquor were obliged to take to beer. There was a marked decrease in the consumption of spirits and wines. The decrease is attributable partly to the anti-drink propaganda and partly to the reduced economic condition of the people. The imports of denatured spirit through the port of Bombay amounted to 367,166 gallons as against 299,123 gallons in the previous year. The major portion of the imports 366,652 gallons was from Java. 500 gallons were imported from the U. S. A. and only 14 gallons from the United Kingdom.

24. *Canteen Tenant Licenses.*—The number of canteen tenant licenses issued during the year under report was 32 as against 31 in the previous year. The total quantity of beer sold under these licenses was 165,596 gallons as against 170,394 gallons in the previous year. Canteen tenant licenses, like other foreign liquor licenses, were assessed to license fee on actual sales with effect from 1st April 1930.

25. Messrs. Kemp. & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co., M. J. Gajjar of Bombay, Wingate & Co. of Poona and the Gujarat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon. The manufacturers obtained 22,552 proof gallons of rectified spirit in bond for this purpose.

Medicinal and toilet preparations at the lower rate of duty were imported into Bombay from the following firms :—

(1) The Alembic Chemical Works Co., Ltd., Baroda ;

(2) The Bengal Chemical & Pharmaceutical Works, Calcutta ;

(3) The Ranaghat Chemical Works, Calcutta ;

(4) Dr. Bose's Laboratory, Calcutta ;

(5) Messrs. Abdul Razak & Co., Hyderabad.

The sales of rectified spirit were 927 gallons as against 474 gallons in the previous year (column 14 of Imperial Return IV). No accounts of

medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian made foreign liquor is manufactured at the Gujarat Chemical Works at Ahmedabad, the Alembic Chemical Works Co. at Baroda and the Government Central Distillery at Nasik. The Gujarat Chemical Works supplied 22,769 proof gallons of duty-free rectified spirit to the Government Medical Store, Bombay, as against 24,964 gallons in the previous year. Forty-nine gallons of denatured spirit were manufactured at the Gujarat Chemical Works as against 140 gallons in 1929–30.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,598 against 2,617 in the preceding year. The decrease is mainly due to the decrease by 108 of temporary refreshment stall licenses. There was an increase of 64 in other special licenses. These licenses are of minor importance. There was a slight increase under the other classes of licenses. 47 licenses were issued for the manufacture of perfumed spirits and 9 licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

27. *Cultivation and outturn of ganja.*—The cultivation of hemp for "ganja" was restricted to four villages in the Nagar taluka of the Ahmednagar District, viz. Mehekeri, Kaudgaon, Pimpalgaon and Bhatodi. The number of licenses granted, the area cultivated and the quantity produced during the year under report, compared with the year when cultivation was last permitted (1927-28), were as follows :—

	1927-28	1930-31
Area cultivated	294 Acres	300 Acres
Outturn of "ganja" ..	5,419 Mds.	4,029 Mds.
Licenses issued to cultivators ..	117	129

The average yield per acre was 13·4 maunds against 18·4 in 1927–28. The crop was much above the normal owing to exceptional rain. The small increase of 6 acres in the area permitted for cultivation during the year under report calls for no remarks.

28. *Issues from Warehouses.*—The issues from warehouses during the year under report and the year 1929–30 are contrasted below :—

	1929–30		1930–31	
	Ganja	Bhang	Ganja	Bhang
	Maunds	Maunds	Maunds	Maunds
Issued for sale in Bombay Presidency ..	922	206	627	203
Exports to Indian States	88	36	55	26
Exports to other provinces ..	33	..	18	..
Exports to foreign countries ..	10	..	9	..

29. *Fluctuations in consumption.*—The following table shows the consumption as compared with that of the previous year :—

Year	Ganja Seers	Bhang Seers
1929–30	31,584	7,902
1930–31	21,777	7,962

The decrease in consumption of ganja was noticeable in all the districts except the Bombay Sburban District and was due to high selling prices and general depression in trade. The fall in sales in Bombay and Ahmedabad Cities was partially caused by the diversion of ganja consumers to illicit charas. The Town and Island of Bombay and the districts of Poona, Sholapur and Dharwar showed a marked fall in consumption. The increase in consumption in the Bombay Suburban District was due to the opening of a new hemp drugs shop at Bandra. The small increase in the total consumption of bhang calls for no remarks.

30. *Revenue.*—The revenue from introxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses, and (*b*) imports from other provinces, and (2) vend fees. The duty realised and the vend fees amounted to Rs. 8,25,957 and Rs. 6,63,459 respectively, as compared with Rs. 12,14,107 and Rs. 7,57,345 respectively in the year 1929-30. (Imperial Return I, columns 31, 33, 35 and 36.)

31. *Vend licenses.*—The number of vend licenses in the year under report was 538 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 536 in 1929-30. Of these, 20 were wholesale and 518 retail. There was an increase in the number of shops by 2 due to opening of two new retail shops in the Bombay Suburban and Satara districts.

Cocaine.

32. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 776 during the year under report against 771 in 1929-30 (Imperial Return III, column 38).

33. *Imports and Issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year amounted to 42 lbs. 11 ozs. 391½ grains (avoirdupois standard weight) against 24 lbs. 2 ozs. 347 grains in the previous year. The quantity sold under licenses was 19 lbs. 7 ozs. 200 grains against 16 lbs. 9 ozs. 206 grains. The statistics of cocaine transactions called for in Government of India's letter No. 1324 dated 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1930	Imports during the year	Total	Sales during the year	Closing balance on 31st March 1931
lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.
9 3 138	42 11 391½	51 15 92	35 8 207¾	16 6 321¾

34. *Cocaine cases.*—117 cases of illicit possession of cocaine were detected in the City of Bombay during the year under report as against 90 during 1929-30. The reasons for the increase have been given in paragraph 50 below. The largest seizure of cocaine by the Excise Department during the year was 11,117½ grains.

CHAPTER VI.

OPIUM.

35. *Realizations from opium issued from depôts.*—Opium issued from the depôts realised Rs. 15,87,581 as shown in the District Treasury Accounts. Of this sum Rs. 5,64,791 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 10,22,790 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figures the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges of opium at opium depôts in British districts	7,782
(2) Cost of maintenance of the Government Depôt at Sadra	831
	8,613

The net profit to Government thus amounted to Rs. 10,14,177 (inclusive of duty) against Rs. 11,54,478 in the previous year, showing a decrease of Rs. 1,40,301.

36. *Sales in British districts.*—The total issues in British districts amounted to 18,446 seers against 21,350 seers in the preceding year (column 17 of Imperial Return IV). The actual sales were, however, 18,225 seers against 21,091 seers in the previous year, a decrease of 2,866 seers due to the fall in consumption in all the districts of the Presidency except Ratnagiri and Bombay Suburban districts. The decrease in sales is attributed to trade depression and high selling prices. In Bombay the fall is due partly also to propaganda against the opium habit and to diversion of custom to illicit opium which was available at cheaper rates. The rise in consumption in the Bombay Suburban district is mainly due to the opening of a new shop at Bandra during the year under report. The increase in sales in the Ratnagiri district is very small and calls for no remarks.

37. *Vend fees.*—The fees for the retail vend in British Districts amounted to Rs. 10,77,528 against Rs. 11,69,114 in the previous year (column 27 of Imperial Return I). The decrease is due to lack of competition at the auctions.

38. *Retail shops and Medical Practitioners', Chemists' and Druggists' licenses.*—The total number of shops was 683 against the same number in the previous year (column 31 of, Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations decreased from 1,070

in the preceding year to 1,056 in the year under report (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 7,639 seers against 7,053 in the previous year, (Appendix " D ").

40. *Manufacture and Issues in the Baroda State.*—The area under poppy cultivation in the Baroda State was 423 acres and 29 gunthas against 406 acres in the previous year. The opium in hand at the beginning of the year was 46,168 seers and that manufactured during the year was 3,645 seers. The total issues to licensed dealers decreased from 5,734 seers to 5,276 seers. The stocks held at the end of the year were 44,352 seers exclusive of 185 seers on account of dryage.

41. *Total excise opium revenue.*—The Excise opium revenue was Rs. 24,99,221 against Rs. 28,08,771 in the previous year, showing a decrease of Rs. 3,09,550 which was due to decrease in consumption.

42. *Consumption of opium for veterinary and quasi-veterinary use*—The quantity of opium used for veterinary and quasi-veterinary purpose during the year was 51 lbs. 3 ozs. 11 drs. and 24 grains against 48 lbs. 12 ozs. 14 drs. and 11 grains during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, was, as usual, active in warning mothers against the danger of drugging their children with opium. The Association used magic lantern lectures, demonstrations of cinema films, exhibitions of models and posters and free distribution of vernacular leaflets on child welfare. These exhibitions were shown in 102 towns and villages during the Baby Week celebrations. Popular literature on public health and child welfare was supplied to 89 centres. The Lady Inspector of Factories took every opportunity, by lectures and conversations, to warn the factory and mill workers against the evil of doping children with opium. These activities have, without doubt, some instructive value, and are probably responsible to some extent for decline in consumption of opium.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The gross realisations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item	Realisations in		Increase	Decrease
	1929-30	1930-31		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	2,15,54,032	1,56,88,570	..	58,65,462
2. Country fermented liquor	51,17,207	31,54,540	..	19,62,667
3. Malt liquors ..	3,25,030	3,29,987	4,957	....

Item	Realisations in		Increase	Decrease
	1929-30	1930-31		
	Rs.	Rs.	Rs.	Rs.
4. Wines and Spirits (Foreign spirits other than malt liquors, medicated wines and commercial spirits)..	24,92,862	23,04,297	..	1,88,565
5. Commercial spirits (including medicated wines)	96,320	1,03,464	7,144	....
6. Hemp Drugs ..	19,71,711	14,89,626	..	4,82,085
7. Opium	28,08,771*	24,99,221*	..	3,09,550
8. Fines and forfeitures	11,069	9,345	..	1,724
9. Miscellaneous ..	1,14,731	1,00,956	..	13,775
10. Recoveries from Government commercial undertakings ..	12,29,633	6,70,363	..	5,59,270
	3,57,21,366	2,63,50,369	12,101	93,83,098
			Net decrease ..	93,70,997

* Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Aden and the cost price of opium supplied to British districts.

Item 10 shows recoveries from Government Commercial Undertakings, such as profits from the Distillery and realisations from the sale of Distillery plant, etc.

45. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,83,316) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses, (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 25,44,136 against Rs. 26,09,366 in the previous year. These figures of expenditure include the price paid to the Government of India for opium supplied to the Department and the investments in Government Commercial Undertakings. The cost of opium is fully recouped from the sale proceeds of opium, and the investments in Government Commercial Undertakings are fully recouped from the working of the Government Distillery which yields a profit every year. The gross expenditure this year, including the refunds shown at (1) and (2) above, amounted to Rs. 30,26,250 against the previous year's expenditure of Rs. 31,36,791. If the items relating to opium and investments are excluded, being not really expenditure, the gross expenditure would be Rs. 23,85,143 against Rs. 23,85,340 in the previous year, which shows a slight decrease of Rs. 197. The net revenue of the year decreased by Rs. 93,70,800, i.e., from Rs. 3,33,36,026 in the previous year to Rs. 2,39,65,226 in the year under report.

46. *Recovery of Excise Revenue by coercive processes.*—Coercive processes were resorted to for the recovery of excise revenue in 12 out

of the 21 Districts of the Presidency proper, viz. Thana, East Khandesh, West Khandesh, Bijapur, Kanara, Belgaum, Sholâpur, Dharwar, Kolaba, Ratnagiri, Nasik and Surat. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII.

47. *Offences against the Abkari Law.*—The total number of cases detected was 6,583 against 6,116 in the preceding year. Of these 5,342 related to liquor, 1,066 to hemp drugs, and 175 to cocaine as against 5,259, 742 and 115 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix " F ".

48. *Fluctuations in liquor cases.*—The total number of liquor cases during the year under report showed a slight increase of 83 as compared with the previous year. Cases under illicit distillation declined from 3,291 to 2,945, the decrease being mainly in the districts of Kaira (29), the Panch Mahals (103), Surat (175) and West Khandesh (281). The fall in the Gujerat districts is due to the difficulties experienced by the Excise staff in detecting cases during the civil disobedience movement, partial failure of the mahura crop, introduction of the Mahura Flowers Act and the increased vigilance of the illicit distillers. The fall in the West Khandesh district is due to the deterrent sentences inflicted by trying Magistrates and also to the introduction of the Mahura Flowers Act. There are increases in illict distillation cases in other districts but these do not call for any special remarks. It is noticeable that during the year under report 4 cases of illict distillation were detected in the Town and Island of Bombay where such offences were till now unknown. Cases under " Illicit importation, exportation, and transportation " decreased from 313 to 247 and those under " Unlicensed Sale " from 135 to 69. Cases under " Illicit possession " increased from 1,022 to 1,106 while those under " Other Miscellaneous Offences " rose from 498 to 975. The increase in the latter offences is due to the detection of a number of cases of possession of mahura flowers of more than the prescribed limit.

49. *Fluctuations in Hemp Drugs cases.*—The number of cases relating to hemp drugs increased from 742 to 1,066, the increase being chiefly noticeable in the Town and Island of Bombay (260) and the district of the Panch Mahals (32). The rise was due as in the previous year to large seizures of charas in Bombay City and the detection of a large number of petty cases by the Railway Excise staff at Godhra.

50. *Fluctuations in cocaine cases.*—Cases under cocaine increased from 115 to 175. The cocaine traffic is mainly confined to Bombay and the increase in the number of cases detected was due to the vigilance of the special Excise staff posted to the cocaine area.

51. *Offences against Opium Law.*—Opium cases decreased from 366 to 282. Of these 267 were tried in British territory and 15 in Indian States as against 333 and 33 respectively in the previous year

(column 29 of Appendix "F"). Cases of illegal possession were 188 against 261 and those of manufacture and illegal sale respectively 5 and 17 against 1 and 19 in the previous year. Cases of illegal import were 59 against 66. The contraband opium seized amounted to 129 seers of which 113 seers were seized in British territory and 16 seers in Indian States.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 1,864 against 3,177 in the previous year (Appendix "G", Columns 2 and 3). Of these 1,122 occurred in Bombay City. Cases of drunkenness on licensed premises fell from 37 to 24.

The Excise Intelligence Bureau.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise and Opium Laws.

The Finger Print Branch of the Bureau received during the year 1,024 finger impression slips of Excise offenders for search against 747 during the previous year. Previous convictions were traced in 298 instances compared with 182 in 1929-30. At the close of the year, the Branch had on record a collection of Finger Print Slips of about 23,800 Excise convicts.

General Rrmarks.

54. There is a fall in the gross revenue for the year under report of nearly 94 lakhs, mainly under the heads of country spirit, distillery profit, and toddy. The fall reflects the reduced economic condition of the people and the Congress interference by picketing, boycott, toddy tree cutting and intimidation of customers and licensees, amounting in some cases to assult, arson and murder to meet which a special Ordinance had to be promulgated. The fall in foreign liquor revenue has not been great. The falls in hemp drugs and opium revenue, though considerable, are nothing like those in country spirit and toddy revenue.

55. As remarked last year, the interference with the trade has produced no real growth in temperance. Illicit liquor distilled locally or imported from States, foreign liquor, and in some localities denatured spirit which is both of great alcoholic strength and extremely cheap replaced the licit liquor or toddy. The natural feeling of resentment among customers at molestation has strengthened and in many cases they now treat picketers with indifference.

56. The attack on toddy trees and toddy shops seems particularly misguided from a temperance point of view. Toddy is a cheap drink of low alcoholic strength popularly believed to be healthy and nourishing. Some even regard it as a specific against malaria. Deprivation of toddy tends to drive the poorer classes to the much stronger and dearer liquors.

57. Owing to difficulties caused by civil disobedience in disposing of licenses in some districts by the normal method of auction, the alternative or supplementary methods of tender and negotiation were sanctioned.

58. Complaints having been received that the Nasik Distillery country spirit lacked palatability, and that this caused people to resort to illicit liquor, steps to remedy the defect have been taken by distilling to a lower strength. A pot still has been installed. A mixture of pot still spirit with the main bulk of patent still spirit produces a spirit retaining the requisite mhowra flavour. The sale of the spiced (masala) spirit produced at the Distillery is increasing.

59. The necessity of exercising more control over the sale of denatured spirit in areas where it is drunk came to notice, and suitable measures have been recommended to Government for adoption.

60. The number of excise offences as a whole shows an increase. There is a slight fall in those of illicit distillation. This however is largely due to the difficulties the staff had in detecting cases during the civil disobedience movement, and does not indicate any real decrease in crime.

61. The increase in hemp drugs offences is mainly due to the increased trade in illicit charas. This trade bade fair to wipe out entirely the sale of Government ganja in Bombay, so the recent reintroduction of the licit trade in charas, which was approved by the Legislative Council, has come opportunely.

62. Cocaine offences also show an increase. The trade is immensely profitable and smuggling from ships at Indian ports easy. The danger to India of the spread of the cocaine and heroin habit is great. Half a million of the fourteen millions of the people of Egypt are reported to have become addicts of these drugs. The facility for obtaining the less harmful indigenous drugs of Asia, viz. opium, ganja and charas, is, I consider, the real safeguard against India becoming overrun with the deadly drugs, cocaine and heroin, and therefore the restrictions upon the former should not be made too severe.

63. The consumption of opium is rapidly decreasing, and is not a serious problem anywhere in this Presidency. One reason for the reduction is that the younger generation are less addicted to opium than their elders. A conference of representatives of Local Governments was held at Simla in May 1930 and attended by the Honourable the Minister and myself. It was held by the conference that there was no excess of consumption anywhere in Bombay Presidency, there, as elsewhere in India, the policy of high prices with restrictions had proved effective in reducing consumption over a number of years to a remarkable degree ; and, as far as administration of opium to children was concerned, propaganda and welfare work were the only possible means of combating it.

64. The Mhowra Flowers Act has proved useful, but some of the measures required for operating it have still to be applied. Large

amounts of mhowra continue to pass into illicit distillation. A recent attempt in Thana District to secure the local mhowra for Nasik Distillery failed as the contractor could not compete with the high prices offered by the illicit distillers. A maund of mhowra produces four gallons proof spirit. Putting excise taxation at the low figure of Rs. 5 a gallon and assuming that 100,000 maunds mhowra are used for illicit distillation yearly, probably a low figure, it will be seen that Government must be losing in this way about 20 lakhs a year while the rural public in the areas concerned are consuming illicit liquor to excess. The need for securing more effective control of mhowra is thus obvious. A scheme of co-operation with the Forest Department in the matter is being investigated.

65. My tours in 1930-31 were specially devoted to investigating such matters as the most suitable system of disposal of excise licenses, the cause of high retail prices, and the best means of controlling prices. Contrary to the views expressed in the 1927-28 Administration Report I am now of opinion that (1) high prices are not due to rationing, for most shops sell far less than their ration, (2) maxima or fixed selling prices could not be enforced, and therefore to prescribe them would not secure a reduction in prices. Mr. MacMillan had advanced the somewhat unorthodox view that the amount of the vend fee of a shop, whether high or low, does not affect the selling prices. My enquiries into concrete cases bear out the correctness as a rule of this view at least where competition from other shops prevails. It thus follows that the substitution of a fixed fee system of disposal with fixed selling prices instead of the present auction system with no restriction on selling prices would not be successful in securing low prices, while it would result in heavy sacrifice of vend fee revenue, and have other serious disadvantages. The auction system in spite of some defects is, I am convinced, the system open to least objection and should be retained. I have come to the conclusion, which is borne out by the excise history of other provinces, notably the Punjab, that the real causes of high prices are that (1) the still head duty at least in rural areas is too high, and (2) shops in a considerable number of cases are too few and so have too much of a monopoly in their respective areas. High prices are no doubt useful in keeping down consumption. But if too high, they result in driving consumers in rural areas to illicit liquor and denatured spirit, and in towns to the stronger foreign spirit, denatured spirit and intoxicating drugs, while also they absorb too much of the workers' income, produce industrial unrest, and incline industrial workers to demand higher wages. So it appears sound policy to aim at the golden mean and arrange that prices of liquor be neither too low nor too high. It is therefore advisable to lower still head duty, the regulating factor in selling prices, when the latter are too high.

66. It is the unfortunate duty of the Excise staff to hunt down illicit distillers in rural areas, in the attempt, largely futile, to enforce the severely restrictive policy of partial prohibition. The results are prosecutions, fines and imprisonments of poor villagers and members

of aboriginal tribes, and often serious affrays between them and the excise staff, sometimes with fatal results. But these people will have liquor, and if they do not get facilities for obtaining licit liquor not too dear they will go in for illicit liquor, the facilities for making or importing which are in most districts plentiful. Hence a relaxation in the policy of severe restrictions and high selling prices is, in my opinion, very necessary.

67. It was observed that the leasing by Government of the Mahi Kantha Agency for excise management was proving a source of heavy loss. Arrangements therefore for handing back the management to the local authorities have been approved by Government. These come into force in 1931-32, and are expected to save about Rs. 94,197 a year. In other respects economy and retrenchment in the Department have been effected.

68. Collectors have been obliged by the circumstances of the year to give increased attention to excise work. They have supported the excise officers extremely well, and some especially Mr. MacMillan, in a number of cases, have taken great interest in general excise problems. The co-operation and assistance of the Police especially in the turbulent localities have been of great value.

69. The Excise staff had to meet the full force of the civil disobedience attack and had a year of heavy and harassing work in consequence. The Department encounters opposition from the uneducated rural public who do not appreciate excise restrictions and, so far, is not sufficiently supported by the non-drinking classes as they do not realise its effect and influence in maintaining and promoting reduced consumption and temperance. In spite of these obstacles, the staff as a whole have worked well and in some cases at the risk of their lives.

J. P. BRANDER,

Commissioner of Excise.

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarter town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in Gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	267,163	39,343	7·1
2	Kaira	6	96,954	6,976	3·5
3	Panch Mahals	2	51,058	6,828	6·4
4	Broach	2	45,759	7,389	7·8
5	Surat	3	124,456	19,614	7·6
6	Thana	4	71,657	19,245	12·9
7	Bombay Suburban ...	2	70,945	16,009	10·8
8	Bombay	1	1,157,851	310,584	12·9
9	Kolaba	1	6,466	1,099	8·2
10	Ratnagiri	3	44,356	4,287	4·6
11	Kanara	2	25,090	4,189	8·0
12	Dharwar	4	186,708	18,927	4·9
13	Belgaum	4	91,164	11,770	6·2
14	Bijapur	4	85,808	5,774	3·2
15	Sholapur	3	190,894	16,692	4·2
16	Satara	6	85,619	4,414	2·5
17	Poona	4	253,261	69,328	13·1
18	Ahmednagar	1	57,564	5,796	4·8
19	Nasik	3	94,362	6,649	3·4
20	West Khandesh	3	67,372	4,153	3·0
21	East Khandesh	9	169,580	9,517	2·7
	Total 1930-31 ...	70	3,244,082	588,583	8·7
	Total 1929-30	66	3,142,644	720,840	11·0

* In the Akrani Tract of

A

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1930-31

Rural areas (*i. e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams, L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
656,268	3,337	0·2	923,431	42,680	2·2
642,536	5,626	0·4	739,490	12,602	0·8
403,335	10,178	1·2	454,893	17,006	1·8
288,242	9,241	1·5	334,001	16,630	2·4
784,124	70,693	4·3	908,580	90,307	4·8
764,968	46,225	2·9	836,625	65,470	3·8
108,579	17,352	7·7	179,524	33,361	8·9
.....	.. ...	.....	1,157,851	310,534	12·9
622,359	27,352	2·1	628,825	28,451	2·2
1,257,338	29,257	1·1	1,301,694	33,544	1·2
392,652	15,808	1·9	417,742	19,997	2·3
936,200	11,050	0·6	1,122,908	29,977	1·3
987,397	12,502	0·6	1,078,561	24,272	1·1
783,894	5,048	0·3	869,697	10,622	0·6
686,691	3,422	0·2	877,585	20,114	1·1
1,094,132	4,881	0·2	1,179,751	9,295	0·4
1,080,267	6,699	0·3	1,333,528	76,027	2·7
930,385	1,709	0·1	987,949	7,505	0·4
905,686	16,713	0·9	1,000,048	23,362	1·1
704,332	45,831 *13,240	4·0	771,704	49,984 *13,240	3·9
1,035,735	21,106	1·0	1,205,315	30,623	1·2
15,065,120	377,270	1·2	18,309,202	965,853	2·5
12,869,698	552,701	2·1	16,012,342	1,288,907	3·9

West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A(a)

Memorandum of Country Spirit consumption, [illegible] large towns during the year 1930-31

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof 1930-31.		Actual realisations	
			Total gallons.	Rate per head of population.	Still head duty	Fee
1	2	3	4	5	6	7
				Drams.	Rs	Rs
1	Ahmedabad City and Cantonment.	234,447	98,554	7·9	4,[illegible]	[illegible]
2	Viramgaon Town.	18,970	549	1·4	[illegible]	
3	Kaira Town ...	6,881	577	4·0	[illegible]	[illegible]
4	Nadiad ...	34,588	2,734	3·8	[illegible]	
5	Godhra Town ...	35,107	2,988	4·1	[illegible]	
6	Broach City ...	34,200	5,209	7·1	[illegible]	
7	Surat ...	98,427	13,883	[illegible]	[illegible]	
8	Thana Town ...	21,816	6,217	13·7	[illegible]	
9	Kalyan Town ...	21,618	5,164	1·1	[illegible]	
10	Bandra Town ...	40,694	11,449	1·10	[illegible]	
11	Kurla Town ...	30,311	4,980	[illegible]	[illegible]	
12	Town and island of Bombay.	1,167,851	310,584	1·2	[illegible]	
13	Alibag Town ...	6,466	1,089	8·2	[illegible]	
14	Ratnagiri Town ...	17,312	1,047	[illegible]		
15	Karwar Town ...	14,157	2,259	[illegible]	[illegible]	
16	Dharwar City ...	41,904	5,104	[illegible]	[illegible]	
17	Hubli Town ...	83,494	8,973	[illegible]		
18	Gadag Town ...	42,893	4,[illegible]	[illegible]		
19	Belgaum City and Cantonment.	43,662	9,[illegible]	[illegible]	[illegible]	
20	Bijapur Town ...	39,753	3,040	[illegible]	[illegible]	
21	Sholapur City and Cantonment and places ten miles round.	135,631	11,203	[illegible]	[illegible]	
22	Barsi Town ...	26,754	2,819	5·2	[illegible]	
23	Pandharpur Town.	29,508	2,681	[illegible]	[illegible]	
24	Satara City and Cantonment.	26,384	2,060	[illegible]	[illegible]	
25	Poona City and Cantonment.	215,819	66,453	[illegible]	[illegible]	
26	Kirkee Cantonment.	16,280	5,371	[illegible]	[illegible]	
27	Ahmednagar City and Cantonment.	57,564	5,786	[illegible]	[illegible]	
28	Nasik City ...	45,744	5,111	[illegible]	[illegible]	
29	Malegaon Town.	32,186	1,286	[illegible]	[illegible]	
30	Dhulia Town ...	39,683	2,048	[illegible]	[illegible]	
31	Jalgaon Town ...	24,304	1,543	[illegible]	[illegible]	
32	Bhusaval Town ...	21,537	2,642	[illegible]	[illegible]	
33	Amalner Town ...	22,717	1,457	[illegible]	[illegible]	
	Total for Towns ...	2,735,469	548,513	2·6	[illegible]	[illegible]

J. P. [illegible]

Commissioner [illegible]

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on Cocoanut and Brab.	Tree-tax rates on Date and wild Palm.	Number of licenses issued: Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	5 0 0	2 0 0	1	2	2
2	Kaira ..	0 8 0	(a) 0 8 0	...	...	...
3	Panch Mahals ..	.....	0 4 0	3,479	...	...
4	Broach ...	5 8 0	2 8 0	9	33	7
		12 0 0	(b) 6 0 0			
5	Surat ...	6 0 0	(c) 3 0 0	1,236	956	164
		3 0 0	(d) 1 8 0			
		12 0 0	(e) 6 0 0			
		10 0 0	(f) 5 0 0			
6	Thana ...	7 8 0	(g) 3 0 0	23	872	189
		5 0 0	(h) 2 0 0			
		9 0 0	(i) 3 0 0			
7	Bombay Suburban...	12 0 0	(j) 6 0 0	53	216	15
		9 0 0	(k) 3 0 0			
8	Bombay ...	12 0 0	6 0 0	...	84	127
		12 0 0	(l) 6 0 0			
9	Kolaba ...	9 0 0	(m) 3 0 0	12	67	21
10	Ratnagiri ...	9 0 0	3 8 0	...	729	66
11	Kanara ...	8 0 0	3 0 0	...	98	92
12	Dharwar ...	6 0 0	3 0 0	...	11	111
13	Belgaum ...	6 0 0	3 0 0	...	7	71
14	Bijapur ...	6 0 0	3 0 0	...	8	92
15	Sholapur ...	6 0 0	3 0 0	...	21	11
16	Satara ...	6 0 0	2 0 0	40	...	10
17	Poona ...	6 0 0	3 0 0	15	28	24
18	Ahmednagar ...	6 0 0	3 0 0	...	1	5
19	Nasik ..	6 0 0	2 0 0	9	34	35
20	West Khandesh ...	6 0 0	2 0 0	...	4	8
21	East Khandesh ...	6 0 0	2 0 0	...	4	4
	Total	.....	.....	4,877	3,175	1,054

B

granted (a) for domestic consumption, (b) for sale at tree-foot booths tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1930-31

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
5	...	...	442	442	9,574	
...	...	...	...	...	.....	(*a*) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
3,479	...	4,063	7	4,070	.....	
49	...	506	2,595	3,101	82,500	(*b*) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
2,356	6	151	86,816	86,973	15,95,890	(*c*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
						(*d*) Mandvi North.
						(*e*) Bassein Taluka.
						(*f*) Mahim Taluka.
1,084	10	2,267	35,566	37,843	12,35,853	(*g*) Dahanu Taluka.
						(*h*) Umbergaon Petha.
						(*i*) Rest of the District.
284	810	2,150	7,456	10,416	3,12,612	(*j*) Salsette Taluka.
211	11,739	132	674	12,545	7,54,957	(*k*) Rest of the District.
100	268	82	411	761	20,940	(*l*) Panvel and Bagayat part of the Alibag Taluka.
						(*m*) Rest of the District and Sudhagad Mahal.
795	19,531	...	15	19,546	12,96,579	
190	3,329	...	349	3,678	2,19,716	
122	...	...	27,687	27,687	6,32,596	
78	...	426	14,343	14,769	2,78,296	
100	...	...	16,529	16,529	3,02,856	
32	...	...	13,978	13,978	3,46,616	
50	...	...	779	779	7,081	
67	...	...	12,402	12,402	5,25,966	
6	...	...	264	264	3,678	
78	...	40	2,707	2,747	36,465	
12	...	...	3,835	3,835	58,227	
8	...	...	275	275	3,845	
9,106	35,693	9,817	227,130	272,640	77,24,247	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation.							
	Of Ganja.		Of Bhang.			Intoxicating drugs produced during the year.	
Name of Taluka in which permitted.	Number of villages in which permitted.	Area cultivated.	Number of villages in which cultivated.	Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	4	300	...	...	Ahmednagar ...	4,029	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	4	300	...	...		4,029	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse					
	On payment of duty by licensed vendors in British Districts and Native States.			To other provinces or other Warehouses in the Presidency.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	445	73	...	291	...	...
Bombay ...	164	129	...	2*	...	...
Surat ...	36	12	...	...	...	...
Ahmedabad ...	48	16	...	...	...	...
Total ...	693	230	...	293	...	...

* Out of this 1 Md. 37 seers were issued free of duty

C

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1931

Balance at the Warehouse on the 1st April 1930.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2,434	21	...	1	66	...	6,464	87	...
257	9	...	180	132	...	437	141	...
12	12	...	35	4	...	47	16	...
40	14	...	28	14	...	68	28	...
2,743	56	...	244	216	...	7,016	272	...

during the year.			Balance at the Warehouse on 31st March 1931.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
740	4	...	4,988	10	...	...	90	30	...
...	...	...	271	12	...	...	90	20	...
7	1	...	4	8	...	...	120	30	...
4	1	...	16	11	...	...	120	40	...
751	6	...	5,279	36	...	...	....	...	...

to the Government Medical Stores, Bombay.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX D

Summary of Accounts of the Opium Transactions in Indian States during the year 1930-31

Serial No.	Name of State or Political Agency	Stock on 1st April 1930	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Mahi Kantha	144	1,471	...	...	1,615	1,452
2	Rewa Kantha	634	2,589	8	7	3,238	2,455
3	Cambay	4	660	...	5	669	535
4	Other States	364	2,919	...	...	3,283	2,902
	Total for 1930-31.	1,146	7,639	8	12	8,805	7,344
	,, 1929-30.	1,453	7,053	2	16	8,524	7,364

Serial No.	Name of State or Political Agency	Dryage	Stock on 1st March 1931	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Mahi Kantha	4	159	518,938	0·2	
2	Rewa Kantha	18*	765	887,966	0·2	
3	Cambay	...	134	87,781	0·5	
4	Other States	2	379	2,710,685	0·1	
	Total for 1930-31.	24	1,437	4,205,370	0·1	
	,, 1929-30.	14	1,146	3,674,688	0·2	

* Inclusive of 8 seers sent to the Superintendent of Excise, Bombay Division.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	15,35,310	...	15,35,310	12,15,197	...	12,15,197
2	Kaira ..	6,02,459	525	6,02,984	4,83,700	12,476	4,96,176
3	Panch Mahals.	3,27,488	4,031	3,31,519	2,91,519	...	2,91,519
4	Broach ...	4,92,636	47,554	5,40,190	3,89,256	47,554	4,36,810
5	Surat ...	20,27,737	600	20,28,337	18,80,364	600	18,80,964
6	Thana ...	21,77,953	...	21,77,953	19,76,455	...	19,76,455
7	Bombay ...	98,00,793	...	98,00,793	71,67,163	...	71,67,163
8	Kolaba ...	6,63,462	994	6,64,456	4,47,515	994	4,48,509
9	Ratnagiri ...	7,98,453	521	7,98,974	6,07,929	521	6,08,450
10	Kanara ...	3,62,092	698	3,62,790	3,25,717	698	3,26,415
11	Dharwar ...	12,68,035	957	12,68,992	11,56,721	957	11,57,678
12	Belgaum ..	9,05,881	49,054	9,54,935	7,72,795	43,397	8,16,192
13	Bijapur ...	4,24,283	41,776	4,66,059	3,66,005	41,776	4,07,781
14	Sholapur ...	11,19,973	694	11,20,667	9,95,721	694	9,96,415
15	Satara ...	6,03,804	80	6,03,884	5,29,838	5	5,29,843
16	Poona ...	24,87,432	22,071	25,09,563	21,68,539	...	21,68,539
17	Ahmednagar...	5,88,942	...	5,88,942	5,00,310	...	5,00,310
18	Nasik ...	3,51,086	2,769	3,53,855	6,18,818	2,769	6,21,587
19	West Khandesh.	9,70,215	3,355	9,73,570	6,26,615	3,355	6,29,970
20	East Khandesh.	9,46,801	13,639	9,60,440	7,54,762	6,617	7,61,379
	Total ...	2,89,54,895	1,89,318	2,91,44,213	2,32,74,939	1,62,413	2,34,37,352

E.

and Balances of Excise Revenue for the year 1930-31.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
1,95,570	.....	1,24,543	43,493	12,58,690	
79,712	.....	27,096	27,309	5,23,485	
40,000	.....	.....	16,681	3,03,200	
55,826	.....	47,554	17,348	4,54,158	
1,14,366	.....	33,007	46,837	19,27,801	
2,01,498	.....	.....	1,75,736	21,52,191	
26,33,630	.....	.....	20,40,102	92,07,265	
1,37,520	.....	78,427	65,443	5,13,952	
1,80,530	36	9,958	3,269	6,11,719	
30,322	1,867	4,186	17,754	3,44,169	
94,870	.....	16,444	69,238	12,26,916	
77,127	925	60,691	41,703	8,57,895	
30,221	840	27,217	24,961	4,32,742	
1,12,197	.....	12,055	79,945	10,76,360	
72,770	1,271	.....	64,424	5,94,267	
2,42,791	1,465	96,768	1,74,348	23,42,887	
88,632	.....	.....	60,962	5,61,272	
1,26,521	60	1,05,687	83,240	7,04,827	
1,71,308	.....	1,72,292	65,507	6,95,477	
1,21,665	1,302	76,094	64,212	8,25,591	
48,07,076	7,766	8,92,019	31,82,512	2,66,19,864	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	Dirtrict.	Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	231	46	93	...
2	Kaira	166	1	70	...
3	Panch Mahals	440	...	90	...
4	Broach	8	8	12	...
5	Surat	36	66	71	...
6	Thana	386	8	196	...
7	Bombay Suburban ...	13	...	3	...
8	Bombay	4	7	2	11
9	Kolaba	50	2	42	...
10	Ratnagiri	16	2	47	...
11	Kanara	16	4	56	1
12	Dharwar	88	3	55	2
13	Belgaum	52	15	50	3
14	Bijapur	105	18	43	1
15	Sholapur	12	16	19	29
16	Satara	75	30	37	2
17	Poona	3	...	6	1
18	Ahmednagar	2	1	11	2
19	Nasik	123	6	80	6
20	West Khandesh	984	8	61	4
21	East Khandesh	135	6	62	7
22	Baroda Cantonment ...	.....	...	...	...
	Total ... 1930-31 ...	2,945	247	1,106	69
	Total ... 1929-30 ...	3,291	313	1,022	135

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs and (3) Offences Act investigated, during the year 1930-31.

Cases detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total
7	8	9	10	11	12	13	14
52	422	...	56	58	3	...	117
13	250	...	4	18	...	...	22
215	745	...	...	114	...	...	114
8	36	...	...	...	..	...	.....
38	211	...	4	9	...	...	13
79	669	...	...	3	...	...	3
4	20	...	...	5	6	...	11
2	26	...	4	461	131	1	597
9	103	...	...	...	...	...	.....
.....	65	...	...	...	...	...	.....
7	84	...	...	...	...	5	5
30	178	...	1	7	2	22	32
6	126	...	4	...	...	...	4
7	174	...	...	...	2	1	3
2	78	...	...	3	11	...	14
1	145	...	6	...	...	1	7
8	18	...	...	...	1	...	1
1	17	...	1	32	3	...	36
19	234	...	...	...	6	...	6
142	1,199	...	2	1	1	...	4
332	542	...	1	75	1	...	77
.....	...	...	...	...	...	...	.....
975	5,342	...	88	786	167	30	1,066
498	5,259	2	107	529	79	25	742

APPENDIX

Number.	District.	Cases detected (Abkari)—*contd.*					Cases in which convictions were obtained.
		Offences relating to cocaine.				Total (Abkari).	
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	7	...	7	546	418
2	Kaira ...	...	...	...	...	272	220
3	Panch Mahals ...	...	...	...	...	859	612
4	Broach ...	...	...	...	...	36	30
5	Surat ...	...	...	...	...	224	182
6	Thana ...	...	...	...	...	672	527
7	Bombay Suburban ...	...	...	...	...	31	24
8	Bombay ...	...	117	51	168	791	785
9	Kolaba ...	...	...	..	...	103	75
10	Ratnagiri ...	...	...	...	...	65	50
11	Kanara ...	...	...	...	...	89	60
12	Dharwar ...	...	...	...	...	210	161
13	Belgaum ...	...	...	...	...	130	99
14	Bijapur ...	...	...	...	...	177	152
15	Sholapur ...	...	...	...	...	92	86
16	Satara ...	...	...	...	...	152	106
17	Poona ...	...	...	...	...	19	18
18	Ahmednagar ...	...	...	...	...	53	43
19	Nasik ...	...	...	...	...	240	152
20	West Khandesh ...	...	...	...	...	1,208	1,159
21	East Khandesh ...	...	...	...	...	619	300
22	Baroda Cantonment...	...	...	...	...	...	...
	Total ... 1930-31 ...	...	124	51	175	6,583	5,259
	Total ... 1929-30 ...	...	97	18	115	6,116	5,130
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	Mahi Kantha ...	...	...	...	...	...	...
	Total of Indian States for the year 1930-31.	...	...	...	...	...	...
	Total of Indian States for the year 1929-30.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1930-31 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1929-30 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).

Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	...	9	...	36	...	...	7	52	18 29 36¼
...	...	24	...	4	...	...	...	28	0 73 45
...	...	37	...	5	...	...	...	42	15 66 67¼
									0 1 0*
...	...	1	...	...	...	...	...	1	0 1 45
...	...	4	...	...	...	...	...	4	0 2 90
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	41	...	1	...	...	1	43	73 44 167
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	1	1	.....
...	...	3	...	1	...	...	...	4	0 2 45
...	...	...	...	1	...	...	...	1	0 1 0
...	...	...	...	...	...	...	...	...	.....
...	...	16	...	...	...	14	...	30	1 63 171¾
									0 5 167*
...	...	1	...	...	...	...	2	3	0 1 112½
...	...	1	...	...	...	1	2	4	0 2 135
...	1	1	...	4	...	...	...	6	0 18 22½
...	...	2	...	...	...	...	...	2	0 2 77
									0 0 106*
...	3	3	...	4	...	...	...	10	0 8 0
...	1	30	...	3	...	2	...	36	1 36 179
...	...	...	...	...	...	...	...	...	.....
...	5	173	...	59	...	17	13	267	112 42 26¼
1	1	245	...	51	...	17	18	333	453 12 60¾
									*0 4 87½
...	...	10	...	...	...	...	...	10	1 73 133½
...	...	5	...	...	...	...	...	5	14 43 45
...	...	15	...	...	...	...	...	15	16 36 178½
...	...	16	...	15	...	2	...	33	24 31 110
...	5	188	...	59	...	17	13	282	128 79 21¾
1	1	261	...	66	...	19	18	366	477 43 170¾

* Madat

	S. T. Grs.
Total of Madat for 1930-31	0 7 93

J. P. BRANDER,
Commissioner of Excise.

APPENDIX G

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1930-31—

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	19	4	.....	.....
Kaira	.....	4	.....	.....
Panch Mahals	.....	4	.....	.....
Broach	.....	21	.....	.....
Surat	.....	26	.....	.....
Thana	.....	8	.....	.....
Bombay Suburban District	.....	44	.....	.....
Bombay	.....	1,122	.....	.....
Kolaba	.....	15	.....	.....
Ratnagiri	.....	9	.....	.....
Kanara	1	14	.....	.....
Dharwar	.....	40	.....	.....
Belgaum	.....	37	.....	.....
Bijapur	.....	27	.....	.....
Sholapur	.....	92	.....	.....
Satara	.....	35	.....	.....
Poona	.....	248	.....	.....
Ahmednagar	1	15	.....	.....
Nasik	3	46	.....	.....
West Khandesh ...	.....	15	.....	.....
East Khandesh ...	.....	14	.....	.....
Total { 1930-31 ...	24	1,840	.....	.....
Total { 1929-30 ...	37	3,140	.....	.....

J. P. BRANDER,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	58	47,939	281,479	14,60,031	...	...	...
Poona ...	1	1,084	2,627	1,586	...	...	...
Total ... 1930-31 ...	59	49,023	284,106	14,61,617	...	...	...
Total ... 1929-30 ...	60	57,213	299,063	12,34,400	...	1,984	8,316

* Inclusive of 3,331 gallons

† Inclusive of 3,371 gallons

H

STATEMENT A

Liquors in the Bombay Presidency during the year 1930-31

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in *Presidency Proper* to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	...	...	...	...	...	...	
...	...	...	69,880*	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	69,880*	...	...	...	...	...	...	
83,394	...	...	79,850†	5,177	...	...	...	..	...	

of rectified Spirit.

of rectified Spirit.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

FOREIGN SPIRITS AND FERMENTED

Name of District.	Sold under Shop Licenses. On Fixed Fees. Number of Licenses.	Sales thereunder. Wines.	Spirits.	Beer.	Sold under Hotel or Dak Bungalow Licenses. Number of Licenses.	Sales thereunder. Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	571	4,702	7,074	8	45	920	9,480
2. Kaira ...	5	61	890	148	...	...	...	...
3. Panch Mahals .	5	52	845	764	...	...	...	...
4. Broach ...	3	101	1,680	671	...	...	...	...
5. Surat ...	8	370	5,131	8,321	...	...	...	...
6. Thana ...	12	180	1,421	4,915	6	9	321	2,268
7. Bombay Suburban District.	8	499	4,569	10,211	18	96	1,659	7,064
8. Bombay ...	97	28,385	107,234*	492,905	111	6,771	39,562	262,599
9. Kolaba ...	8	47	471	771	7	89	63	356
10. Ratnagiri ...	7	23	349	288	...	...	...	...
11. Kanara ...	7	149	435	1,808	1	9	18	119
12. Dharwar ...	8	254	2,869	10,101	...	...	...	...
13. Belgaum ...	4	785	2,826	20,745	9	74	399	26,466
14. Bijapur ...	3	15	284	497	2	6	6	19
15. Sholapur ...	7	93	1,847	8,960	5	148	522	6,648
16. Satara ...	9	156	1,192	3,454	3	19	62	133
17. Poona ...	25	2,894	13,927	32,349	31	1,315	3,466	99,086
18. Ahmednagar ...	7	189	1,328	6,027	7	108	321	37,564
19. Nasik ...	6	262	2,310	6,514	16	319	1,160	27,046
20. West Khandesh	3	55	448	756	...	...	...	...
21. East Khandesh.	5	217	2,124	3,336	1	8	78	3,853
Total ... 1930-31 ...	241	30,268	155,382	615,460	220	8,960	48,557	482,701
1929-30 ...	237	32,920	174,894	491,298	240	10,962	62,722	496,988

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales in the statement, 220,478 gallons of Denatured

I

STATEMENT B

Spirits and Fermented Liquors in the Bombay Presidency the year 1930-31

Liquors.				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
Sales thereunder.				Quantity sold.								
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	13	329	2,662	...	2,568	49	43	23,777	...	...	...	.....
...	...	...	...	...	...	...	...	...	...	...	...	.....
1	4	56	618	...	...	...	...	...	...	...	...	.....
1	2	17	251	...	...	...	...	...	...	...	...	.....
1	1	87	1,184	...	...	...	...	...	...	...	...	* Includes 107 Gals. of imported rectified spirit sold by F. L. licensees and 856 Gals. of rectified spirit sold by rectified spirit licensees.
1	4	84	2,031	...	...	...	...	...	...	...	...	
1	8	296	756	...	...	...	...	...	...	...	...	
5	158	836	9,683†	...	39,872	...	46	...	...	...	...	
2	...	54	296	...	303	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
1	4	9	80	...	20	...	...	...	...	...	...	
2	1	73	457	...	...	...	...	...	...	...	...	
2	4	53	520	...	282	...	...	...	...	...	...	
1	4	103	150	...	...	...	...	...	...	...	...	
2	2	45	265	...	1,766	...	...	...	...	...	...	
8	110	346	1,091	...	1,309	...	...	...	...	...	...	† Includes 336 Gals. of Indian beer.
4	22	329	5,797	...	3,395	...	22	...	...	...	...	
1	1	11	697	...	468	...	...	...	...	...	...	
3	9	140	2,264	...	...	...	...	...	...	...	...	‡ Includes 2 Gals. of rectified spirit.
1	...	4	189	...	...	...	...	...	...	...	...	
1	5	73	1,846	...	...	...	...	...	...	...	...	§ Includes 4 Gals. of rectified spirit.
39	352	2,945	30,837	...	49,983	49	111	23,777	...	...	...	
35	325	3,585	35,619	...	54,318	123	364	26,426	...	...	...	

Room" and "Canteen Tenant" licenses.
Dining Car" and "Steamer" licenses.
Spirit were sold during the year under reference.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District	Shops licensed for the exclusive sale of 60° U.P. liquor		Con 1929. 40° U.P.
1	2	3		4
		1929-30.	1930-31.	Gallons.
1	Ahmedabad ...	4	4	64,484 (30° U.P.) 95
2	Kaira ..	19*	19*	22,144 (30° U.P.) 2,524
3	Panch Mahals ...	6	11	2,702 (30° U.P.) 2,486
4	Broach ...	4	4	20,799 (30° U.P.) 98
5	Surat ...	21	15	35,827 (30° U.P.) 7,640
6	Thana ...	69	69	13,811
7	Bombay Suburban District...	6	6	4,818
8	Bombay ...	...	...	6,25,827
9	Kolaba ...	5	3	47,715
10	Ratnagiri ...	19	12	19,451 (30° U.P.) 179
11	Kanara { below Ghat ...	9	8	... (30° U.P.) 15,357
	{ above Ghat ...	5	4	7,188 (30° U.P.) 2,006
12	Dharwar ...	23	20	40,310 (30° U.P.) 4,508
13	Belgaum ...	14	12	27,724 (30° U.P.) 14,994
14	Bijapur ...	27	28	9,072 (30° U.P.) 1,868
15	Sholapur ...	1	1	9,868 (30° U.P.) 869
16	Satara ...	4	3	13,202 (30° U.P.) 599
17	Poona ...	17	17	57,475
18	Ahmednagar ..	...	...	14,072 (30° U.P.) 278
19	Nasik ...	54	54	10,441
20	West Khandesh ...	63	49	2,111 (30° U.P.) 1,919
21	East Khandesh ...	62	61	3,573 (30° U.P.) 898
	Total ...	432	400	10,52,559 (30° U.P.) 56,308

* These shops sell only 40° U.P. liquor. † In the Akrani tract of

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1930-31

sumption

30	1930-31	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
42,468	51,711	27,681
(25° U.P.) 529	(30° U.P.) 101	(25° U.P.) 681
.....	12,499	.....
(25° U.P.) 10,646	(30° U.P.) 704	(25° U.P.) 6,147
70,153	1,888	36,167
(25° U.P.) 380	(30° U.P.) 1,758	(25° U.P.) 235
20,735	12,861	11,352
(25° U.P.) 8,625	(30° U.P.)	(25° U.P.) 5,829
2,08,886	29,537	137,795
(25° U.P.) 24,946	(30° U.P.) 5,645	(25° U.P.) 18,020
2,56,415	11,448	146,504
96,515	4,270	76,998
15,210	5,09,787	11,780
51,186	29,637	26,672
87,128	18,513	56,091
9,171	255	7,494
	(30° U.P.) 15,827	
2,163	6,656	957
(25° U.P.) 754	(30° U.P.) 1,639	(25° U.P.) 326
18,615	34,904	14,150
(25° U.P.) 2,083	(30° U.P.) 3,293	(25° U.P.) 1,426
10,653	22,963	6,815
	(30° U.P.) 11,098	
11,347	7,090	8,163
(25° U.P.) 3,662	(30° U.P.) 1,027	(25° U.P.) 3,445
39,225	8,971	32,958
(25° U.P.) 1,867	(30° U.P.) 1,022	(25° U.P.) 1,111
7,131	10,593	6,549
	(30° U.P.) 456	
96,143	43,161	125,327
4,596	10,722	1,938
(25° U.P.) 265	(30° U.P.) 230	(25° U.P.) 182
68,365	8,625	45,469
1,87,304	2,847	1,17,800
†38,416	(30° U.P.) 1,175	†33,100
(25° U.P.) 444		(25° U.P.) 444
1,21,329	2,699	71,654
.....	(30° U.P.) 488	.....
14,48,154	8,41,637	10,03,414
(25° U.P.) 54,201	(30° U.P.) 44,463	(25° U.P.) 37,846

West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2 to

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	4,63,658	...	3,32,509	7,96,167	...
	26,460		*19,206*	*45,666*	
Kaira ...	56,726	...	1,67,230	2,23,956	...
	684			*684*	
Panch Mahals ...	59,578	...	1,32,800	1,92,378	...
	45,152		*38,479*	*83,631*	
Broach ...	1,61,330	...	1,02,245	2,63,575	...
Surat ...	6,42,012	...	3,07,431	9,49,443	...
	29,813		*8,822*	*38,635*	
Thana ...	6,52,222	...	3,93,172	10,45,394	...
	23,182		*10,796*	*33,978*	
Bombay Suburban District.	3,74,693	...	1,96,940	5,71,633	...
Bombay ...	39,98,356	...	17,68,504	57,66,860	...
Kolaba ...	2,61,987	...	1,74,130	4,36,117	...
	7,770		*3,442*	*11,212*	
Ratnagiri ...	2,45,235	...	1,26,745	3,71,980	...
Kanara ...	1,34,192	...	97,108	2,31,300	...
Dharwar ...	3,46,119	...	2,59,462	6,05,581	...
	16,334		*12,135*	*28,469*	
Belgaum ...	2,66,660	...	1,46,957	4,13,617	...
	66,159		*28,507*	*94,666*	
Bijapur ...	1,20,870	...	81,375	2,02,245	...
	5,470		*3,228*	*8,698*	
Sholapur ...	2,20,597	...	1,80,004	4,00,601	...
	10,600		*9,333*	*19,933*	
Satara ...	1,06,385	...	1,16,527	2,22,912	...
	38,216		*43,166*	*81,382*	
Poona ...	8,58,521	...	4,39,286	12,97,807	...
	9,821		*14,213*	*24,034*	
Ahmednagar ...	89,074	...	84,722	1,73,796	...
Nasik ...	2,24,359	...	2,41,789	4,66,148	...
West Khandesh ...	2,01,305	...	3,15,389	5,16,694	...
East Khandesh ...	2,93,877	...	2,46,489	5,40,366	...
Total ... 1930-31 ...	97,77,756	...	59,10,814	1,56,88,570	...
	2,79,661		*1,91,327*	*4,70,988*	
1929-30 ...	1,28,81,028	...	86,73,004	2,15,54,032	...
	3,73,673		*2,54,984*	*6,28,657*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to

RETURN I

for 1930-31

43 and 47 are gross.]

Country Fermented Liquors					Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,96,167	884	2,225	.....	3,109	...	...
45,666						
2,23,956	3	...	.....	3	...	...
684						
1,92,378	224	1	.....	225	...	...
83,631						
2,63,575	9,601	46,438	.....	56,039	...	...
9,49,443	4,43,824	3,73,156	.....	8,16,980	...	...
38,635						
10,45,394	1,74,238	1,05,953	.....	2,80,191	...	...
33,978	*1,664*	*249*		*1,913*		
5,71,633	80,719	32,937	.....	1,13,656	...	...
57,66,860	1,59,456	2,40,395	.....	3,99,851	18,583	2,97,856
4,36,117	6,044	6,431	.....	12,475	...	...
11,212	*1,619*	*1,701*		*3,320*		
3,71,980	1,19,745	97,985	.....	2,17,730	...	...
2,31,300	23,557	55,887	.....	79,444	...	...
6,05,581	86,481	2,93,666	.....	3,80,147	...	...
28,469	*5,782*	*22,589*		*28,371*		
4,13,617	41,627	1,32,598	.....	1,74,225	7,576	4,762
94,666	*15,528*	*36,159*		*51,687*		*924*
2,02,245	51,025	1,05,785	.....	1,56,810	...	...
8,698	*1,398*	*2,315*		*3,713*		
4,00,601	41,464	1,28,040	.....	1,69,504	...	...
19,933	*4,236*	*14,242*		*18,478*		
2,22,912	1,547	1,434	.....	2,981	...	...
81,382	*302*	*1,373*		*1,675*		
12,97,807	32,176	2,02,714	.....	2,34,890	...	1,210
24,034	*177*	*302*		*479*		
1,73,796	676	8,713	.....	9,389	...	...
4,66,148	4,853	10,621	.....	15,474	...	...
5,16,694	7,933	21,664	.....	29,597	...	...
5,40,366	560	1,260	.....	1,820	...	...
1,56,88,570	12,86,637	18,67,903	.....	31,54,540	26,159	3,03,828
4,70,988	*30,706*	*78,930*		*1,09,636*		*924*
2,15,54,032	18,84,538	32,32,669	.....	51,17,207	12,520	3,12,510
6,28,657	*38,947*	*1,04,282*		*1,43,229*		*832*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL
Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total columns 15 and 16
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	...	.....	36,331	36,331
Kaira ...	.....	.....	1,132	1,132
Panch Mahals ...	.....	.....	1,400	1,400
Broach ...	.....	.....	3,728	3,728
Surat ...	.....	.....	13,449 *122*	13,449 *122*
Thana ...	.....	.....	7,688	7,688
Bombay Suburban District. ...	.....	.....	17,932	17,932
Bombay ...	3,16,439	8,26,739	12,06,528	20,33,267
Kolaba ...	.....	.....	3,699	3,699
Ratnagiri ...	.....	.....	1,026	1,026
Kanara ...	.....	3	2,067	2,070
Dharwar ...	.....	.....	11,668 *123*	11,668 *123*
Belgaum ...	12,338 *924*	.....	22,795 *1,496*	22,795 *1,496*
Bijapur ...	.....	.....	1,227	1,227
Sholapur ...	.....	.....	16,599	16,599
Satara ...	.....	42	8,905 *1,294*	8,947 *1,294*
Poona ...	1,210	.....	83,496 *466*	83,496 *466*
Ahmednagar ...	.....	.....	10,615	10,615
Nasik ...	.....	.....	16,813	16,813
West Khandesh ...	.....	.....	1,927	1,927
East Khandesh ...	.....	.....	8,488	8,488
Total ... 1930-31 ...	3,29,987 *924*	8,26,784	14,77,513 *3,501*	23,04,297 *3,501*
Total ... 1929-30 ...	3,25,030 *832*	8,14,076	16,78,786 *3,528*	24,92,862 *3,528*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to included in

RETURN I—*contd.*

1930-31—contd.

Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,35,607	3,349	.....	25	205	3,579
45,666					
2,25,091	.....	.....	.....	65	65
684					
1,94,003	.....	.....	.....	48	48
83,631					
3,23,342	.....	.....	.....	40	40
17,79,872	.....	.....	.....	325	325
38,757					
13,33,273	.....	.....	.....	.....	.....
35,891					
7,03,221	.....	.....	.....	.....	.....
85,16,417	79,997	10,670	3,023	2,026	95,716
4,52,291	.....	.....	25	46	71
14,532					
5,90,736	.....	.....	.....	33	33
3,12,814	.....	.....	.....	.....	.....
9,97,396	.....	.....	.....	498	498
56,963					
6,22,975	.....	.....	40	97	137
1,48,773				*19*	*19*
3,60,282	.....	.....	.....	35	35
12,411					
5,86,704	50	51	55	.....	156
38,411	*5*	*1*			*6*
2,34,840	.....	.....	.....	113	113
84,351				*45*	*45*
16,17,403	1,948	.....	275	351	2,574
24,979					
1,93,800	.....	.....	.....	.....	.....
4,98,435	.....	.....	.....	.....	.....
5,48,218	.....	.....	.....	.....	.....
5,50,674	.....	.....	.....	74	74
2,14,77,394	85,344	10,721	3,443	3,956	1,03,464
5,85,049	*5*	*1*		*64*	*70*
2,94,89,131	79,838	6,650	5,727	4,105	96,320
7,76,246		*2*		*66*	*68*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Revenue

[Figures in columns 2 to

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	*Total receipts from* distillery spirits	Receipts from outstills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	7,56,439	...	7,28,084	14,84,523	...
Kaira ...	73,782	...	1,35,803	2,09,585	...
	612			*612*	
Panch Mahals ...	56,193	...	84,950	1,41,143	...
	33,458		*21,789*	*55,247*	
Broach ...	2,86,552	...	1,29,016	4,15,568	...
Surat ...	7,01,528	...	2,83,362	9,87,890	...
	25,403		*10,170*	*35,573*	
Thana ...	6,40,718	...	3,58,879	9,99,597	...
	18,650		*7,206*	*25,856*	
Bombay Suburban District.	3,97,742	...	2,25,355	6,23,097	...
Bombay ...	43,01,962	...	23,00,131	66,02,093	...
Kolaba ...	2,77,420	...	1,67,323	4,44,743	...
	6,094		*1,513*	*7,607*	
Ratnagiri ...	2,81,536	...	1,39,917	4,21,453	...
Kanara ...	1,18,607	...	76,085	1,91,692	...
Dharwar ...	2,82,088	...	1,92,443	4,74,531	...
	16,506		*6,819*	*23,325*	
Belgaum ...	2,90,552	...	1,19,014	4,09,566	...
	65,987		*19,817*	*85,804*	
Bijapur ...	1,20,333	...	72,024	1,92,357	...
	6,291		*2,910*	*9,201*	
Sholapur ...	2,15,192	...	1,62,778	3,77,970	...
	9,952		*6,615*	*16,567*	
Satara ...	1,02,442	...	1,24,503	2,26,945	...
	36,099		*38,451*	*74,550*	
Poona ...	8,41,090	...	4,09,069	12,50,159	...
	14,614		*14,488*	*29,102*	
Ahmednagar ...	89,269	...	1,01,724	1,90,993	...
Nasik ...	2,23,776	...	3,02,837	5,26,613	...
West Khandesh ...	2,18,957	...	2,45,064	4,64,021	...
East Khandesh ...	2,56,113	...	1,77,288	4,33,401	...
Total ... 1932-33 ...	105,35,291	...	65,35,649	1,70,70,940	...
	2,33,666		*1,29,778*	*3,63,444*	
1931-32 ...	107,17,530	...	65,02,754	1,72,20,254	...
	2,28,374		*1,51,791*	*3,80,165*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1932-33.

43 and 47 are gross.]

	Country Fermented Liquors				Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,84,523	1,065	5,276	.....	6,341	...	...
2,09,585	2	...	.....	2	...	...
612						
1,41,143	564	...	.....	564	...	...
55,247						
4,15,568	11,216	91,777	.....	1,02,993	...	...
9,87,890	7,69,180	6,34,186	.....	14,03,366	...	...
35,573						
9,99,597	2,90,747	1,80,881	.....	4,71,628	...	...
25,856	*3,250*	*417*		*3,667*		
6,23,097	1,05,142	96,336	.....	2,01,478	...	...
66,02,093	2,02,315	7,61,632	.....	9,63,997	7,153	2,28,440
4,44,743	9,937	15,448	.....	25,385	...	...
7,607	*1,096*	*1,504*		*2,600*		
4,21,453	1,70,001	1,27,957	.....	2,97,958	...	...
1,94,692	31,264	74,381	.....	1,05,645	...	...
4,74,531	90,762	3,71,821	.....	4,62,583	...	2,625
23,325	*4,506*	*26,680*		*31,186*		
4,09,566	60,466	1,74,344	.....	2,34,810	...	3,101
85,804	*14,970*	*53,516*		*68,486*		*486*
1,92,357	55,924	1,54,078	.....	2,10,002	...	...
9,201	*1,683*	*7,121*		*8,804*		
3,77,970	47,675	2,41,553	.....	2,89,228	...	...
16,567	*4,366*	*17,238*		*21,604*		
2,26,945	1,034	2,949	.....	3,983	...	...
74,550	*422*	*2,476*		*2,898*		
12,50,159	49,834	3,04,096	.....	3,53,930	...	1,560
29,102	*313*	*706*		*1,019*		
1,90,993	367	5,631	.....	5,998	...	...
5,26,613	5,956	18,586	.....	24,542	...	...
4,64,021	6,954	19,461	.....	26,415	...	...
4,33,401	1,206	7,738	.....	8,944	...	...
1,70,70,940	19,11,611	32,88,181	.....	51,99,792	7,153	2,35,726
3,63,444	*30,606*	*1,09,658*		*1,40,264*		*486*
1,72,20,284	17,38,766	26,24,932	.....	43,63,698	8,825	2,40,008
3,80,165	*30,532*	*81,623*		*1,12,155*		*726*

Indian States is shown in italics below the figures relating to British Districts and is no those figures.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	36	37	38	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	48,824	...	...	.....	...
Kaira ...	11,979	...	...	.....	...
Panch Mahals ...	5,830	...	...	.....	...
	1,593				
Broach ...	11,924	...	...	.....	...
Surat ...	11,353	...	...	.....	...
Thana ...	13,410	...	...	.....	...
Bombay Suburban District.	8,125	...	...	.....	...
Bombay ...	70,765	...	...	.....	...
Kolaba ...	16,746	...	...	.....	...
	288				
Ratnagiri ...	8,468	...	...	.....	...
Kanara ...	12,473	...	...	.....	...
Dharwar ...	55,863	...	...	.....	...
	9,174				
Belgaum ...	19,437	...	...	.....	...
	6,912				
Bijapur ...	24,230	...	...	.....	...
	1,230				
Sholapur ...	70,968	...	...	.....	...
	7,195				
Satara ...	30,393	...	...	.....	...
	20,917				
Poona ...	96,743	...	...	.....	...
	5,182				
Ahmednagar ...	45,899	...	..	.....	210
Nasik ..	50,050	...	...	.....	...
West Khandesh ...	13,115	...	...	.....	...
East Khandesh ...	36,864	...	...	.....	...
Total ... 1930-31 ...	6,63,459	...	...	.....	210
	52,491				
Total ... 1929-30 ...	7,57,345	...	...	.....	259
	67,630				

Note—The revenue, if any, derived from excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Government commercial undertakings to which Chapter 2 of the Account Code applies			Miscellaneous
			Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80,928	...	1,430	...	.....	.....	724
28,853		*15*				*37*
25,394	...	238	...	.....	.....	423
8,574	...	1,000	...	.....	.....	2,488
1,691		*175*				*167*
22,989	...	233	...	.....	.....	462
29,489	...	533	...	.....	.....	1,468
33,562						*30*
21,176	...	1,211	...	.....	.....	3,016
						235
8,129	...	310	...	.....	.....	2,098
2,42,118	...	406	...	.....	.....	12,717
49,206						
27,813	...	3	...	.....	.....	528
533						*32*
17,105	...	104	...	.....	.....	1,378
26,788	...	196	...	.....	.....	894
1,32,812	...	580	...	.....	.....	1,403
13,164		*100*				*553*
44,032	...	139	...	.....	.....	1,451
23,300						*446*
43,622	...	1	...	.....	.....	1,753
2,735						
1,38,756	...	270	...	.....	.....	1,916
11,185		*25*				*278*
80,765	...	115	...	.....	.....	600
46,149		*39*				*159*
2,37,911	...	307	...	.....	.....	1,884
13,670		*35*				*103*
89,657	...	96	...	.....	.....	762
95,321	...	1,249	...	.....	.....	755
26,086	...	871	...	.....	.....	513
						62,284‡
90,211	...	33	...	.....	.....	1,439
14,89,626	...	9,345	60,939*	82,327*	5,27,097*	1,00,956
2,24,048		*389*				*2,040*
19,71,711	...	11,069	23,659†	79,188†	11,26,786†	1,14,731
2,88,811		*573*				*5,828*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

* Recoveries, etc., from Nasik Distillery. ‡ Receipts from Dhadgaon Distillery.

† The audited figures for the year 1929-30 are Rs. 13,609, Rs. 79,474 and Rs. 10,96,088.

IMPERIAL RETURN I—*contd.*

Name of District.	Grand Total of columns 47	Deduct from column 48: Refunds	Deduct from column 48: Expenditure as per Return II	Total net Excise Revenue in the year 1930-31	Remarks
1	48	49	50	51	52
	Rs	Rs	Rs.	Rs.	
Ahmedabad	11,84,119 *74,171*	847 *8*		.....	
Kaira	4,70,129 *53,756*	1,158 *1,899*	..	.....	
Panch Mahals	2,20,778 *87,427*	7 50 *15,086*	..	..	
Broach	4,34,0 8 *19,462*	1,022			
Surat	18,52,442 *75,179*	946 *8,849*	.	... ..	
Thana	13,05,905 *16,176*	1,430 *64*		. .	
Bombay Suburban District.	7,20,760	1,435	...	.. .	
Bombay	91,55,144 *51,671*	1,67,925 *109*	.	... ..	
Kolaba ..	4,98,855 *15,047*	278 *11,320*		.. .	
Ratnagiri ...	6,11,719	345 *1,072*	...	.....	
Kanara ..	9,44,169	1,934	...	..	
Dharwar ...	11,55,156 *71,760*	1 973 *25,427*	...	.. . .	
Belgaum	6,84,509 *1,73,186*	3,894 *13,949*	..	....	
Bijapur ..	1,16,015 *16,727*	810 *30*		.. ..	

Note.—The revenue, if any, derived from excisable articles of different kinds issued in Indian States, is shown in italics below the figures relating to British Districts and is included in those figures.

IMPERIAL RETURN I—*concld.*

Name of District	Grand total of columns 2 to 47	Deduct from column 48: Refunds	Deduct from column 48: Expenditure as per Return II	Total net Excise Revenue in the year 1930-31	Remarks
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Sholapur ...	9,98,337 *78,023*	402 *44*	...	.....	
Satara ...	4,42,272 *1,51,995*	460 *810*	...	.....	
Poona ...	22,70,026 72,861	1,013 *978*	...	.....	
Ahmednagar ...	5,61,272	803	...	.....	
Nasik ...	7,04,509 *318*	1,906 *806*	...	.....	
West Khandesh ...	6,95,477	1 *8,542*	...	.....	
East Khandesh ...	8,25,591	966	...	.....	
Total ... 1930-31 ...	2,56,41,875 *6,70,363 9,77,989*	1,83,316 *1,08,735 †16,750*	38,80,926	2,22,47,996 *8,52,504*	
Total ... 1929-30 ...	3,44,53,382 12,29,633 *12,34,908*	2,28,627 *88,694 1,34,531*	40,50,388	3,14,04,000 *10,11,683*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Recoveries, etc., from Nasik Distillery.

† *Refunds.*—Other States as named below :—

		Rs.
Mahikantha	...	14,533
Baroda	...	...
Banaskantha	...	2,217
Rajkot	...	...
		16,750

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Expenditure for

Supplies and services other than rewards.

Name of District	Pay of establishment.	Allowances other than rewards.	Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	13,46,491	3,15,669	1,049	.....
1929-30 .	13,14,727	3,24,921	581	.....

Assignments and compensation.

Name of District	Cost of Bhang purchased	Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	..	10,37,992	1,55,048	1,43,750	7,118
1929-30 ...	...	11,50,234	1,55,048	1,43,750	6,107

*Allowances ... Rs. 56,604
Contingencies ... „ 45,926
1,02,530

NOTE.—The audited figures for the year 1929-30 are Rs. 1,27,747, out of which

RETURN II

the year 1930-31

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
1,00,172	1,02,530*	5,89,714	.....	.....
1,04,217	87,412	6,23,313	.....	.....

Government Commercial undertakings to which chapter 2 of the Account Code applies.		Total charges.	Remarks.
Investments in	Loss on		
16	17	18	19
Rs.	Rs.	Rs.	
51,393	.....	38,80,926	
1,28,138†	.....	40,58,388	

* Rs. 9,961 were refunded to Government for savings in the year 1930-31.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of					Number of wholesale licenses		
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	.....	20	...
Kaira ...	...	...	...	...	...	.....	13	...
Panch Mahals ...	...	...	...	...	...	.....	13	...
Broach ...	...	...	...	...	...	.....	7	...
Surat ...	...	...	...	...	...	.....	24	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	58	80	...
Kolaba ...	...	...	...	...	...	.....	7	...
Ratnagiri ...	...	...	...	...	...	.....	6	...
Kanara ...	...	...	...	...	...	.....	1	...
Dharwar ...	...	...	...	...	...	.....	13	...
Belgaum ...	...	...	...	...	...	.....	12	...
Bijapur ...	...	...	...	...	...	.....	4	...
Sholapur ...	...	...	...	...	...	.....	9	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	1	45	...
Ahmednagar ...	...	...	...	...	...	.....	8	...
Nasik ...	...	1	...	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	5	...
East Khandesh ...	...	...	...	...	...	.....	15	...
Total ...	...	1	...	1	...	59	295	...
Total of previous year.	...	1	...	1	..	62	299	...

(*a*) These are combined wholesale
(*b*) The consumption and sale

III—Shops and Licenses

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(b) ...	...	4	41	...	...	2	...	...	...
...	...	...	...	73	...	...	...	...	...	...
...	...	...	...	49	...	...	...	...	...	...
...	...	...	43	31	...	...	7	...	...	...
1	...	...	...	130	..	...	164	...	...	...
...	...	...	653	180	...	...	189	...	...	...
...	...	...	270	18	...	...	15	...	...	...
4	...	...	331	234	...	...	127	...	...	...
...	...	...	50	73	...	...	21	...	...	...
...	...	...	795	112	...	...	66	...	...	...
...	...	...	179	60	...	...	92	...	...	...
4	...	...	122	103	...	...	111	...	...	...
2	...	...	76	70	...	...	71	...	...	...
...	...	...	101	47	...	...	92	...	...	...
1	...	...	32	26	...	...	11	...	...	...
2	...	...	50	33	...	...	10	...	...	...
3	...	...	67	41	...	...	24	...	...	...
...	...	...	6	15	...	...	5	...	...	...
...	...	...	64	72	...	...	35	...	...	...
...	...	...	4	97	...	7	8	...	...	...
1	...	...	6	104	...	...	4	...	...	...
20	...	...	2,855	1,609	...	7	1,054	...	...	...
20	...	...	3,584	1,600	...	7	1,046	...	...	...

licenses for the sale of Ganja and Bhang.
of charas is prohibited.

IMPERIAL RETURN

Foreign liquors—Retail licenses—

Division and District	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	11	2	1	...
Kaira ...	...	4	...	1	...	...	...
Panch Mahals ...	...	...	2	3	...	1	...
Broach ...	...	...	3	1	...	1	...
Surat ...	...	...	8	3	...	1	5
Thana ...	1	...	12	5	...	1	21
Bombay Suburban District. ...	...	...	8	13	...	1	49
Bombay ...	...	34	63	109	6	5	154
Kolaba ...	...	...	6	8	...	2	...
Ratnagiri ...	...	...	6	1	...	...	...
Kanara ...	...	...	7	2	...	1	...
Dharwar ...	...	...	8	3	...	2	...
Belgaum ...	3	...	4	2	4	2	13
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	7	5	...	2	9
Satara ...	...	...	9	6	...	5	...
Poona ...	2	...	24	34	13	4	94
Ahmednagar ...	2	...	6	2	3	2	2
Nasik ...	...	...	6	12	4	3	18
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	5	4	...	1	...
Total ...	8	38	197	227	32	38	365
Total of previous year.	8	37	197	216	31	37	473

Note.—The increase in the number of licenses in Cols. 14, 17 and 32 is due to the opening of some additional shops in some of the Districts as shown below :—

	Col. 14		Col. 17		Col. 32	
Kaira ...	1	Thana ...	7	Bombay Suburban District.	1	
Panch Mahals ...	1	Satara ...	1	Satara ...	1	
Thana ...	1					
Kanara ...	2					
West Khandesh ...	4					
	9		8		2	

III—SHOPS AND LICENSES—*concld.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(*a*)	(*b*)					
...	2	50	85	24	...	...	73	37	...	44
...	...	18	65	16	...	...	24	7	...	14
...	...	13	36	5	...	...	13	10	...	11
...	...	12	30	11	...	...	34	32	...	21
...	8	26	20	14	...	...	35	35	...	35
...	...	22	16	18	...	...	13	22	...	11
...	...	19	2	3	...	...	36	35	...	12
303	175	362	12	36	...	...	583	603	1	381
...	1	20	17	17	...	...	18	15	1	12
...	1	13	8	15	...	...	24	22	...	17
...	...	13	11	16	...	...	5	2	..	5
...	5	22	16	50	...	...	24	21	...	22
3	1	21	14	34	...	...	35	31	...	34
...	...	16	10	21	...	...	4	2	...	4
...	2	17	46	28	...	...	19	17	...	23
...	...	24	42	24	...	...	15	3	..	24
...	14	67	48	38	...	...	57	12	...	65
...	...	15	54	40	...	...	10	...	1	10
...	...	32	39	35	...	...	12	12	...	13
...	...	14	31	20	...	...	11	1	...	4
...	1	27	81	53	...	...	11	10	...	14
306	210	823	683	518	...	...	1,056	929	3	776
242	207	808	683	516	...	...	1,070	936	2	771

(*a*) These are combined licenses for retail sale of ganja and bhang.

(*b*) The consumption and sale of charas is prohibited.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Country

Name of District.	Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	707	98	51,354	27,484	42,415
	823	264	10,547	1,956	7,913
2 Kaira	6,182	786	12,499	...	12,689
	155	...	438	...	379
3 Panch Mahals	235	1,540	2,005	35,810	16,781
	2,282	233	2,734	23,296	12,834
4 Broach	5,829	...	12,861	11,352	16,680

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)

spirits.				Foreign liquors		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.			
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
(25° U. P.) 5 10 0 (*a-7*) 3 7 0 (*a-1*) 4 13 0 (*a-2*) 2 15 0 (*a-3*) 3 7 0 (*a-5*) 2 15 0 (*a-6*) (30° U. P.) 4 8 0 (*a-2*) 2 13 0 (*a-3*) 3 3 0 (*a-5*) 2 12 0 (*a-6*)	(40° U. P.) 6 12 0 (*a-4*) 4 8 0 (*a-7*) 2 12 0 (*a-1*) 3 12 0 (*a-2*) 2 8 0 (*a-5*) 2 4 0 (*a-6*) and (*a-3*) (60° U. P.) 4 8 0 (*a-4*) 3 0 0 (*a-7*) 1 13 0 (*a-1*) 1 8 0 (*a-5*) 1 6 0 (*a-6*)	1 14 0	5,951	629	19,216
(25° U. P.) 3 3 6 (*b*) 3 2 0 (*b-1*) (30° U. P.) 3 0 0 (*b-2*)	(40° U. P.) 2 8 0 (*b-2*)	1 14 0	390	61	148
(25° U. P.) 2 15 3 (*c*) 2 13 0 (*c-1*) 2 15 6 (*c-2*) (30° U. P.) 2 12 0 (*c-4*) 2 12 0 (*c-3*)	(40° U. P.) 2 4 0 (*c-4*) 2 4 0 (*c-2*) 2 4 0 (*c-3*) (60° U. P.) 1 6 0 (*c-4*) 1 6 0 (*c-2*)	1 14 0	401	56	1,382
(25° U. P.) 5 10 0 (*d*) (30° U. P.)	(40° U. P.) 6 12 0 (*d-1*) 5 10 0 (*d-2*) (60° U. P.) 4 8 0 (*d-1*) 2 10 0 (*d*) 3 12 0 (*d-2*)	1 14 0	1,235	108	922

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Country. Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	19,133 3,505	6,223 ...	30,528 ...	1,10,894 280	81,380 3,270
6 Thana	...	...	11,835 214	1,45,612 6,335	65,346 2,662
7 Bombay Suburban ...	...	...	4,272	76,785	33,277
8 Bombay	...	...	5,09,587	11,662	3,10,417
9 Kolaba	...	...	29,186 888	25,972 740	27,900 829

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits.			Foreign liquors		
			Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
(25° U. P.) 7 3 9 (*e*) 7 0 6 (*e-1*) 6 12 0 (*e-2*) 6 0 6 (*e-3*) 4 13 2 (*e-4*) 4 11 0 (*e-5*) 4 0 4 (*e-6*) 4 8 0 (*e-7*) 5 10 0 (*e-8*) 5 4 0 (*e-9*) (30° U. P.) 4 8 0 (*e-10*) 3 12 0 (*e-11*) 5 4 0 (*e-12*)	(40° U. P.) 6 12 0 (*e-13*) 5 10 0 (*e-14*) 3 12 0 (*e-15*) (60° U. P.) 4 8 0 (*e-13*) 3 6 0 (*e-16*) 3 12 0 (*e-17*) 2 13 0 (*e-18*) 2 4 0 (*e-19*) 2 8 0 (*e-20*) 1 14 0 (*e-21*) 2 0 0 (*e-22*) 3 0 0 (*e-12*)	1 15 9	5,063	371	4,405
.....	(40° U. P.) 6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*) (60° U. P.) 4 8 0 (*f*) 3 12 0 (*f-1*) 2 10 0 (*f-2*)	2 0 0	1,508	142	9,214
.....	(40° U. P.) 6 12 0 (*f*) (60° U. P.) 4 8 0	2 0 0	5,283	603	18,031
.....	(40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 4 0	1,46,776	30,264	7,64,851
.....	(40° U. P.) 5 10 0 (60° U. P.) 3 12 0	2 0 0	588	86	1,423

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	...	...	17,912	54,689	32,641
11 Kanara ... Below Ghat ...	...	16,294	263	7,580	14,596
11 Kanara ... Above Ghat ...	328	1,694	6,827	936	5,902
12 Dharwar	1,450	3,460 108	35,943 2,707	14,295 83	30,793 1,733
13 Belgaum	...	11,206 1,070	23,388 6,466	6,879 3,398	24,629 5,988
14 Bijapur	3,356	990	7,275 247	8,497 845	11,123 486
15 Sholapur	1,086	1,000 190	5,509 660	33,330 1,083	20,355 962
16 Satara	...	475 3,551	10,918 2,105	6,560 ...	9,507 3,749
17 Poona	...	...	43,435 905	1,25,630 825	76,313 873

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits.				Foreign liquors		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial London gallons, proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	5 { (40° U. P.) 4 8 0 (60° U. P.) 3 0 0 }	1 15 0	No fixed selling prices have been prescribed.	347	28	233
(30° U. P.) 3 6 0	(60° U. P.) 1 13 0	1 15 0				
(25° U. P.) 7 4 0	(40° U. P.) 6 12 0	1 12 0		462	162	2,007
(30° U. P.) 6 12 0	(60° U. P.) 4 8 0					
(25° U. P.) 8 7 0 (*g*) 7 3 9 (*g-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		2,924	255	10,558
(30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		2,778	863	14,484
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		393	25	666
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 3 6 0 (*h-1*) 4 8 0	1 13 4		2,414	243	15,873
(30° U. P.) 6 12 0 (*p*)	(40° U. P.) 6 12 0 (*p-1*) (60° U. P.) 4 8 0 (*p-1*)	1 13 4		1,600	285	4,678
.....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 13 4		17,722	4,231	1,37,231

gallons but not L. P.

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	168	270	11,134	2,030	7,809
19 Nasik	...	...	8,674	47,125	24,055
20 West Khandesh	442	1,196	3,021	1,18,717 33,720*	63,956
21 East Khandesh... ...	...	539	2,928	73,316	31,461
Total ... 1930-31 ...	39,116 **6,765**	45,771 **5,416**	841,384 **27,911**	978,875 **38,841**	959,971 **41,678**
1929-30 ...	58,563 **7,318**	56,735 **7,068**	1,050,118 **33,747**	1,460,945 **61,478**	1,298,087 **55,276**

* Issues to Akrani outstill area.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION—*contd.*

spirits. Foreign liquors

Rates of duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.) 7 3 9 (*j*)	(40° U. P.) 6 12 0 (*j-2*)					
(30° U. P.) 7 14 0 (*j-1*)	(60° U. P.) 4 8 0 (*j-1*) and (*j-2*) 3 6 0 (*j*)	1 13 4		1,660	293	44,289
(30° U. P.) 5 10 0 (*k-3*)	(40° U. P.) 6 12 0 (*k*) 2 12 0 (*k-1*) 5 10 0 (*k-2*)					
	(60° U. P.) 4 8 0 (*k*) 1 8 0 (*k-1*) 3 12 0 (*k-2*) 2 13 0 (*k-3*)	1 13 0	No fixed selling prices have been prescribed.	3,114	590	35,824
(25° U. P.) 4 0 0 (*l-1*)	(40° U. P.) 3 3 0 (*l-1*) 5 10 0 (*l-2*)					
(30° U. P.) 2 8 0 (*l*) 3 12 0 (*l-1*)	(60° U. P.) 1 0 0 (*l*) 1 8 0 (*l-1*) 3 12 0 (*l 2*)	1 13 0		293	55	945
(25° U. P.) 7 1 0 (*m-4*)	(40° U. P.) 5 10 0 (*m-1*) 6 12 0 (*m-2*) 5 10 0 (*m-3*)					
(30° U. P.) 5 10 0 (*m*) 6 9 0 (*m-1*)	(60° U. P.) 2 13 0 (*m*) 3 12 0 (*m-1*) 4 8 0 (*m-2*) 3 12 0 (*m-3*)	1 13 0		2,129	230	9,035
.....	.....	...	...	2,03,029	39,575	10,95,415
.....	.....	...	...	2,33,011	44,207	9,97,907

gallons but not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Foreign liquors.		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Imperial spirits in Rectified gallons.	Imperial spirits in Denatured gallons.	Imperial wines in Medicated gallons.
1	12	13	14	15	16
1 Ahmedabad	2,568	...	43	13,005 (a)	...
2 Kaira	...	...	...	1,701	...
3 Panch Mahals	...	...	...	713	...
4 Broach	462	...	...	1,537	...
5 Surat	155	...	...	6,675	...
6 Thana	318	...	...	2,556	...
7 Bombay Suburban ...	1,241	...	...	1,855	...
8 Bombay	39,918	336	856	1,52,657	...
9 Kolaba	303	...	...	1,785	...
10 Ratnagiri	...	...	2	827	...
11 Kanara ... Below Ghat ...	20	...	...	1,004	...
11 Kanara ... Above Ghat ...					
12 Dharwar	14	...	4	3,372	...
13 Belgaum	282	33,247	...	8,462	...
14 Bijapur	...	...	...	1,559	...
15 Sholapur	1,766	...	...	2,067	...
16 Satara	1,309	...	...	1,930	...
17 Poona	3,395	...	22	17,456	...
18 Ahmednagar	468	...	...	2,830	...
19 Nasik	496	...	...	4,120	...
20 West Khandesh	159	...	...	1,387	...
21 East Khandesh	148	...	...	2,980	...
Total ... 1930-31 ...	53,022	33,583	927	230,478	...
Total ... 1929-30 ...	47,398	25,992	474	251,016	...

(a) In column 15 retail sales are

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries in those figures.

IV—CONSUMPTION—*contd.*

Opium and other drugs.									
Issues in seers of excise Opium.	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	Rs.
2,402	...	65	10		5 2 390	...	...	...	...
1,503	...	65	10		0 9 389	...	...	...	...
660									
917	...	65	10		1 4 244	...	...	...	...
1,573									
851	...	65	10		2 9 121	...	...	...	...
900									
379	...	65	10		0 3 217	...	...	...	...
94									
190	...	65	10		2 7 406	...	...	...	...
154	...	65	10		4 10 117	...	...	...	...
2,097	...	65	10		13 2 119	...	...	...	...
76									
118	...	65	10		0 2 37	...	...	...	...
19	...	65	10		0 1 3	...	...	...	...
40	...	65	10	No fixed selling prices have been prescribed.	.....	...	...	...	...
198	...	65	10		6 5 142	...	...	...	...
31									
147	...	65	10		2 4 282	...	...	...	...
27									
82	...	65	10		0 0 9	...	...	...	...
50									
1,777	...	65	10		6 3 56	...	...	...	...
942									
964	...	65	10		5 7 180	...	...	...	...
672									
2,650	...	65	10		0 11 193	...	...	...	...
1,069									
1,620	...	65	10		0 5 11	...	...	...	...
627	...	65	10		1 3 347	...	...	...	...
10									
370	...	65	10		0 15 55	...	...	...	...
1,341	...	65	10		0 4 50	...	...	...	...
18,446†	...	...	...		54 6 305	...	...	...	...
6,104									
21,350	...	...	...		51 1 222	...	...	...	...
5,674									

shown.

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not included

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seer of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	608	...	35		332	...
2 Kaira	391 4	...	35		139 1	...
3 Panch Mahals	107 120	...	35		73 76	...
4 Broach	358	...	35		78	...
5 Surat	433	...	35		181	...
6 Thana	429 15	...	35		158 2	...
7 Bombay Suburban ...	265	...	35		149	...
8 Bombay	3,627	...	35		4,024	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	
4		0 11 328	(*a-1*) Prantij Taluka except Agiol and Barodra. (*a-2*) Border shops of South Dascroi. (*a-3*) Border shops of Modasa Mahal and Agiol and Barodra. (*a-4*) Ahmedabad City and Cantonment and 5 miles round. (*a-5*) Katosan Taluka.
4		0 0 243	(*a-6*) All the States and Talukas under the Mahi-Kantha Political Agency except Katosan Taluka. (*a-7*) Rest of the District except Prantij and Modasa Talukas.
4		0 0 173	(*b*) Mehmedabad, Ghodasar, Haldarwas of Mehmedabad Taluka; Nadiad (2 shops), Bamroli, Andhaj of Nadiad Taluka; Anghadi of Thasra Taluka; Napad, Pansora, Anand (2 shops) Wasad, Karamsad, Boriavi of Anand Taluka; Kapadvanj (2 shops) Chhipdi, Sunda, Betawada and Khadal of Kapadvanj Taluka; Borsad, Virsad, Ras, Palaj Bhetashi, Kanwadi, Anklav, Alarsa, Kathana, Pandoli, and Umetta of Borsad Taluka.
4		0 0 370	(*b-1*) Wanthwali and Jarawatnu-Muvadu of Mehmedabad Taluka; Chunai, Monool, Boriavi of Nadiad Taluka; Rania of Thasra Taluka; Vehora Vadod of Anand Taluka; Kathlal, Safod, Badurpur and Ravdavat of Kapadvanj Taluka; Dehmi, Dehwan and Salol of Borsad Taluka. (*b-2*) Kaira District.
4		0 1 225	(*c*) Tunki of Dohad Taluka; Karamba of Jhalod Mahal. (*c-1*) Borkheda, Jesawada, Garbada and Nawagam of Dohad Taluka; Jhalod, Pethapur of Jhalod Mahal. (*c-2*) Sankheda Mewas. (*c-3*) Pandu Mewas. (*c-4*) Panch Mahals District.
4		0 0 76	(*d*) Border shops. (*d-1*) Broach City and five miles round and Ankleshwar Town. (*d-2*) Rest of the District.
4		0 0 109	(*e*) Sarodi in Olpad Taluka and Puna, Saroli in Sachin State. (*e-1*) Obhla, Olpad in Olpad Taluka. (*e-2*) Nana-Varacha, Pardi Kasba, Umarsadi in Pardi Taluka. (*e-3*) Sayan in Olpad Taluka; Bhimpor, Dumas in Sachin State.
4		17 12 242	(*e-4*) Kim, Kathodra in Olpad Taluka; Puni in Bardoli Taluka, Amalsadi, Ashtagam, Att, Jalalpur, Kachhoti, Matwad, Onjal, Pasur, Saribuzrag, Salej, Sisodra in Jalalpur Taluka; Chikhli, Degam, Endhal, Hond, Samroli in Chikhli Taluka; Vasan Vedechha in Sachin State.

In "Black type" below the figures relating to British districts, and not included in those figures.

Name of District	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	376 11	...	35	No fixed selling prices have been prescribed.	85 2	...
10 Ratnagiri	274	...	35		15	...
11 Kanara { Below Ghat ... / Above Ghat ... }	511	...	35		...	...
12 Dharwar	1,972 581	...	35		5	...
13 Belgaum	857 472	...	35		10 2	...
14 Bijapur	755 81	...	35		...	...
15 Sholapur	1,824 321	...	35		43 2	...
16 Satara	1,537 1,105	...	35		37 12	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 67	(*c-5*) Amalsadi, Zab, Gadawadi, Khareda, Mandvi Nos. I and II in Mandvi Taluka; Kaded Nos. I and II in Bardoli Taluka.
			(*c-6*) Bodhan, Kamlapor, Patna, Tadkeshwar, Moticher, Dadhwada, Devgadh, Borigala, Ladkuwa, Patal in Mandvi Taluka; Bardoli Nos. I and II, Khaj, Mota, Rajpura, Varad and Akoti in Bardoli Taluka.
4		0 1 354	(*c-7*) Medharbhat in Jalalpur Taluka, Dungra Lawachha in Pardi Taluka; Danti, Dholai Undach, Wagreeh in Bulsar Taluka; Kansad, Lajpor in Sachin State.
			(*c-8*) Bonad, Sachin, Traj, Un in Sachin State.
			(*c-9*) Bagwada, Kolak, Vapi in Pardi Taluka.
			(*c-10*) Supa in Bardoli Taluka; Nagdhara Ugat in Jalalpur Taluka.
4		0 0 4	(*c-11*) Kikwad, Sarbhon, Vadoli, Vankaner, Balda, Manekpur, Surali in Bardoli Taluka; Hathuka, Ambatch, Bajipura, Buhari, Kalamkuva, Valod in Valod Mahal, Kaliari, Khergam, Rankuwa, Sadadvel, Vad, Bodwask, Ranverikalla in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia in Bulsar Taluka.
4		0 1 35	(*c-12*) Ambach, Chival, Goima, Karaya, Lakhmapor, Rohina, Waghchhipa and Tarmalia in Pardi Taluka.
			(*c-13*) Surat City and Chorasi Taluka excluding Nana-Varacha, Bulsar Khatriwad, Shapurjiniwadi in Bulsar Taluka and Udhna in Sachin State.
4		0 1 218	(*c-14*) Bhagwa, Dandi, Karanj, Suwali in Olpad Taluka; Hinglach, Kosamba, Untdi in Bulsar Taluka; Gavier in Sachin State.
			(*c-15*) Maliadhra in Chikhli Taluka, Gadaria in Bulsar Taluka.
			(*c-16*) Nana-Varachha, Saroli in Olpad Taluka; Puna, Saroli in Sachin State.
4	No fixed selling prices have been prescribed.	.....	(*c-17*) Obhla, Olpad, Bhagwa, Dandi, Karanji, Suwali in Olpad Taluka; Pardi-Kasaba, Umbersadi in Pardi Taluka; Hinglach, Kosamba Untdi, Magodungri, Parnera, Dhamdachi in Bulsar Taluka and Gaviar in Sachin State.
			(*c-18*) Sayan in Olpad Taluka, Bhimpor, Dumas, Bonad, Sachin, Traj and Un in Sachin State.
4		0 2 120	(*c-19*) Kim Kathodra in Olpad Taluka; Puni Supa in Bardoli Taluka; Amalsad, Ashtagam, Att, Jalalpor, Kachholi, Medharbhat, Matwad, Onjal, Panar, Saribuzrag, Saloj, Sisodrg, Nagdhara, Ugat in Jalalpur Taluka; Chikhli, Degam Endhol, Hond, Samroli in Chikhli Taluka; Bagwada, Kolak, Vapi, Dungra, Lavachha in Pardi Taluka; Danti, Dholai, Undach, Wagreeh in Bulsar Taluka; Kansad, Lajpor Vasan and Vedcha in Sachin State.
4		0 0 171	

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Opium and

Ganja. Bhang

Name of District.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	2,919 240	...	35		1,366 11	...
18 Ahmednagar	1,147	...	35		254	...
19 Nasik	1,230	...	35		439	...
20 West Khandesh	427	...	35		74	...
21 East Khandesh	1,530	...	35		500	...
Total ... 1930-31 ...	21,777 2,950	...	..	...	7,962 108	..
1929-30 ...	31,584 4,312	..	..	...	7,902 127	..

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are then

IV.—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.			Remarks.
33	34	35			36
Rs.		Lbs.	oz.	grs.	
4	No fixed selling prices have been prescribed.	0	3	15	(*e-20*) Kadod Nos. I and II in Bardoli Taluka; Maliadhra, Kaliari, Khergam, Rankuwa, Sadadvel, Vad in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia and Gadaria in Bulsar Taluka.
4		0	0	38	(*e-21*) Dadhwada, Devgadh, Borigala, Ladkuwa, Patal in Mandvi Taluka; Balda, Manekpor, Surali in Bardoli Taluka; Hathuka, Ambatch, Bajipura, Buhari, Kalamkuwa Valod in Valod Mahal, Bodwank, Rauveri Kalla in Chikhli Taluka.
4		0	0	110	(*e-22*) Amalsadi, Zab, Godawadi, Khareda, Mandvi, Nos. I and II Bodhan, Kamlapor, Patna, Tadkheshwar, Moticher in Mandvi Taluka; Bardoli Nos. I and II, Khoj, Mota, Rajpura, Varad Akoli, Kikwad, Sarbhon, Vadoli, Vankaner in Bardoli Taluka.
4		0	0	18	(*f*) Bassein Táluka including Thana and Bassein towns. (*f-1*) Rest of the District (except Umbergaon Petha). (*f-2*) Umbergaon Petha. (*g*) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka.
4		0	0	347	(*g-1*) Ron, Gajendragad, Nidgundi and Sundi in Ron Taluka and Mundargi in Mundargi Petha. (*h*) Applicable to new border shops selling 40° U. P. liquor. (*h-1*) Applicable to old border shops which were selling 30° U. P. liquor up to the end of 1928-29. (*p*) Border shops including shops in the leased States bordering on the Kolhapur State. (*p-1*) All interior shops. (*j*) Jamkhed Border shop only. (*j-1*) Pathardi Border shop only. (*j-2*) Rest of the District. (*k*) Násik City. (*k-1*) Peint Táluka. (*k-2*) Rest of the District. (*k-3*) Bolthan shop only. (*l*) Nawápur Táluka. (*l-1*) Rest of the District. (*l-2*) Dhulia and Sindkheda Talukas. (*m*) Old Border shops. (*m-1*) New Border shops. (*m-2*) Bhusawal Town. (*m-3*) Rest of the District (excluding Border shops). (*m-4*) Pal in Rawer Taluka.
...	...	19	7	200	
...	...	16	9	206	

	Seers.
†Aden	56
Exclusive of issues to—	
Baroda Cantonment	28
Sadra	1,471
Exported to—	
Zanzibar	11
Hamburg	1
Total ...	1,567

† in "Black type" below the figures relating to British districts, and not included in those figures.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Imports.

Duty paid.

Description of excisable articles.	From Calcutta.		From Rosa.		From Bangalore.		From Madras.		From Shahajanpur.		From Ranaghat.		From Unao.		From Lucknow.		From Asansol.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	860	3,069	...	...	3*	...	893	3,150	...	...	184	3,215	1,234	21,605	...	...
Wines ...	...	...	...	...	...	...	57*	...	...	...	..	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	{291* 252*}	...	...	...	...	...	79	1,376	146	2,546	1,074	18,800
Beer ...	...	...	...	...	41,080	20,542	852*	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	8,270	16,850	...	...	...	...	...	...	...	...	5	26	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* These Imports are made by Messrs. Spencer & Co., from Madras and the Custom duty thereon was paid at Madras at the time of Import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles.	Imports—*contd.*										Exports.			
	Duty paid—*contd.*				In bond.						Duty paid.			
	From Hyderabad Deccan.		Total.								To		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Ross.	From Amritsar.	From Cawnpore.	From Baroda.	From Hoshiarpur.	Total.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33
		Rs.		Rs.						Rs.		Rs.		Rs.
Rum ...	...	...	3,171 3*	31,039	11,511	1,706	...	...	...	13,217	...	...	...	...
Wines ...	...	...	57B.Gs.*	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	1,299 291* 252B.Gs.	22,722	...	1,947	13,934	1,752	...	17,633	...	...	...	...
Beer ...	...	...	41,080 852*	20,542	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	5	25	3,280	16,401	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	Mds.216	Mds.216	...	...	...	...

* These Imports are made by Messrs. Spencer & Co., from Madras and the Custom duty thereon was paid at Madras at the time of Import.

IMPERIAL RETURN No. IV-A —*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.* In bond. To																							
	Hyderabad (Sind).	Sholapur.	Pandharpur.	Bijapur.	Hubli.	Ahmednagar.	Chembur.	Thana.	Surat.	Alibag.	Uran.	Dhalia.	Malwan.	Poona.	Central Provinces.	Peshawar.	Punjab.	Berar.	Khandwa.	Bikaner.	Lunawada.	Baria.	Idar.	Bhopal.
1	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Beer ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
Spirituous Medicinal preparations.	45	25	26	47	5	6	6	97	29	7	4	13	22	9	34	5	7	7	30	163	9	3	8	136
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—concld.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Bundi.	Wadhwan.	Jodhpur.	Rajputana.	Ramdrug.	Miraj.	Bharatpur.	Morvi.	Banaswada.	Balaghat.	Bansda.	Radhanpur.	Balasinor.	Dewas.	Jamkhandi.	Indore.	Dhar.	Travancore.	Junagadh.	Sarlana.	Vala State.	Jaipur.	Jalna.	Total.
1	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	..	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	12	3	136	31	9	15	60	4	6	1	28	25	9	36	42	118	82	32	65	5	9	21	5	1,497
Bhang ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. P. BRANDER,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles			Population (in thousands)		
		Out-still system.	Distillery system.		Out-still system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	305	618
2	Kaira ...	...	57	1,538	...	112	627
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	784
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	5	149	...	93	86
8	Bombay ...	...	22	...	...	1,158	...
9	Kolaba ...	...	10	2,150	...	42	587
10	Ratnagiri ...	...	18	3,980	...	54	1,248
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	9	4,594	...	217	906
13	Belgaum ...	...	16·7	4,632	...	108	970
14	Bijapur ...	...	5	5,702	...	86	784
15	Sholapur ...	...	58	4,498	...	202	675
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,336	...	282	1,051
18	Ahmednagar ...	...	8	6,620	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	304	7	5,187	30	94	678
21	East Khandesh ...	...	19	4,532	...	197	1,008
	Total for 1930-31 ...	304	390·7	75,490	30	3,668	14,637
	Total of previous year 1929-30 ...	304	390·7	75,490	13	3,396	12,630

RETURN V

Number of square miles per shop										
Country spirit										
Out-still area	Distillery area		Opium		Ganja		Charas		Bhang	
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	1·0	146	1·0	55	1·1	380	...	...	...	...
...	5·2	24·8	7·1	27·0	7·1	192·2	...	...	...	...
...	2·2	35·5	4·5	47·0	4·5	532·3	...	...	...	...
...	0·8	58·5	0·8	60·9	1·2	208·9	...	...	...	...
...	0·4	14·22	0·8	126·7	0·9	205·9	...	...	...	...
...	1·0	21·13	1·9	567·0	1·9	425·25	...	...	...	...
...	0·7	13·5	2·5	...	2·5	149·0	...	...	...	...
...	0·09	...	1·8	...	0·6	...	...	...	...	...
...	1·7	32·1	1·7	195·5	1·7	195·5	...	...	...	...
...	3·0	37·55	4·5	995	4·5	361·8	...	...	...	...
...	3·4	78·3	4·9	978·8	4·9	435·0	...	...	...	...
...	0·7	51·04	1·3	510·4	1·1	109 4	...	...	...	...
...	1·9	75·9	2·4	661·7	2·1	178·2	...	...	...	...
...	0 6	146·2	1·2	950·3	1·2	335·4	...	...	...	...
...	5·3	299·9	7·2	118·4	8·3	214·2	...	...	...	...
...	1·3	244·5	1·5	157·8	1·5	376·2	...	...	...	...
...	1·4	266·3	1·3	213·1	1·4	319·4	...	...	...	...
...	3·3	552	3·3	129·8	3·3	178·9	...	...	...	...
...	1·4	102·8	1·5	234·3	1·5	278·9	...	...	...	...
43·4	0·9	58·3	1·0	216·1	1·0	399	...	...	...	...
...	1·4	50·4	1·6	65·7	1·6	110·5	...	...	...	...
43·4	0·89	64·57	2·3	147·1	2·06	229·4	...	...	...	...
43·4	0·9	64·85	2·3	146·8	2·1	228·7	...	...	...	...

Serial No.	Division and District	Number of shops per						
		Country spirit			Opium		Ganja	
		Out-still area	Distillery area					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·5	0·4	0·5	1·1	0·5	0·2
2	Kaira ...	...	0·98	0·99	0·71	0·91	0·71	0·13
3	Panch Mahals ...	...	0·80	1·12	0·40	0·84	0·40	0·07
4	Broach ...	...	1·09	0·90	0·65	0·94	0·65	0·28
5	Surat ...	...	1·13	1·48	0·56	0·17	0·40	0·11
6	Thana ...	...	1·94	2·18	1·02	0·08	1·02	0·11
7	Bombay Suburban ...	...	0·75	1·28	0·21	...	0·21	0·12
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	1·4	1·1	1·4	0·2	1·4	0·2
10	Ratnagiri ...	...	1·1	0·85	0·74	0·03	0·74	0·09
11	Kanara ...	...	1·69	1·39	1·19	0·11	1·19	0·25
12	Dharwar ...	...	0·60	1·00	0·32	0·10	0·37	0·46
13	Belgaum ...	...	0·83	0·63	0·65	0·07	0·74	0·27
14	Bijapur ...	...	0·93	0·50	0·46	0·08	0·50	0·22
15	Sholapur ...	...	0·54	0·22	0·40	0·56	0·35	0·31
16	Satara ...	...	1·16	0·19	0·98	0·29	0·98	0·12
17	Poona ...	...	0·74	0·19	0·81	0·24	0·74	0·16
18	Ahmednagar ...	...	0·43	0·13	0·43	0·56	0·43	0·40
19	Nasik ...	...	0·94	0·68	0·88	0·3	0·88	0·25
20	West Khandesh ...	2·3	0·9	1·3	0·7	0·4	0·7	0·2
21	East Khandesh ...	...	0·7	0·9	0·6	0·7	0·6	0·4
	Total for 1930-31 ...	2·3	1·2	0·8	0·5	0·35	0·5	0·22
	Total of previous year 1929-30 ...	5·4	1·3	0·9	0·5	0·4	0·5	0·3

RETURN V—*contd.*

10,000 of population				Consumption per 100 of the population in gallons or seers (to two places of decimals)				
Charas		Bhang		Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers		Seers
...	...	...	...	4·62	0·26	0·09	...	0·04
...	...	...	...	1·70	0·20	0·05	...	0·02
...	...	...	...	3·74	0·18	0·02	...	0·02
...	...	...	...	4·98	0·25	0·11	...	0·02
...	...	...	...	9·94	0·04	0·05	...	0·02
...	...	...	...	7·83	0·02	0·05	...	0·02
...	...	...	...	18·58	0·09	0·15	...	0·08
...	...	...	...	26·82	0·18	0·31	...	0·35
...	...	...	...	4·52	0·02	0·06	...	0·01
...	...	...	...	2·58	...	0·02	...	...
...	...	...	...	4·79	0·01	0·12	...	...
...	...	...	...	2·67	0·02	0·17	...	...
...	...	...	...	2·25	0·01	0·08	...	...
...	...	...	...	1·24	0·01	0·09	...	...
...	...	...	...	2·29	0·20	0·21	...	0·01
...	...	...	...	0·79	0·08	0·13	...	...
...	...	...	...	5·70	0·20	0·22	...	0·10
...	...	...	...	0·76	0·16	0·12	...	0·03
...	...	...	...	2·34	0·06	0·12	...	0·04
...	...	...	...	8·19	0·05	0·06	...	0·01
...	...	...	...	2·54	0·11	0·13	...	0·04
...	...	...	...	5·28	0·10	0·12	...	0·04
...	...	...	...	8·06	0·13	0·20	...	0·05

Serial No.	Divison and District.	Average taxation per proof gallon or seer in Country spirit (distillery area)			Opium		
		Duty	Vend fees	Total	Duty	Vend fees	Total
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10·86	7·79	18·65	53·90	34·33	88·23
2	Kaira ...	4·50	13·27	17·77	56·72	25·45	82·17
3	Panch Mahals ...	3·50	7·81	11·31		18·28	18·28
4	Broach ...	9·70	6·15	15·85	53·49	28·09	81·58
5	Surat ...	7·11	3·40	10·51	53·25	32·38	85·63
6	Thana ...	9·96	6·00	15·96	52·68	56·82	109·50
7	Bombay Suburban ...	11·23	5·90	17·13		44·04	44·04
8	Bombay ...	12·87	5·69	18·56	52·92	61·94	114·86
9	Kolaba ...	9·21	6·12	15·33	55·41	81·39	136·80
10	Ratnagiri ...	7·31	3·78	11·09	51·65	45·50	97·15
11	Kanara ...	6·71	4·86	11·57	51·44	12·54	63·98
12	Dharwar ...	11·55	8·65	20·20	55·21	40·05	95·26
13	Belgaum ...	10·99	6·05	17·04	54·21	32·63	86·84
14	Bijapur ...	11·17	7·52	18·69	54·71	52·15	106·86
15	Sholapur ...	10·97	8·95	19·92	51·12	78·28	132·40
16	Satara ...	11·44	12·54	23·98	53·26	55·43	108·69
17	Poona ...	11·29	5·78	17·07	53·49	79·83	133·32
18	Ahmednagar ...	11·87	11·29	23·16	54·01	97·10	151·11
19	Nasik ...	9·60	10·35	19·95	54·01	99·52	153·53
20	West Khandesh ...	4·03	6·31	10·34	53·60	81·09	134·69
21	East Khandesh ...	9·60	8·05	17·65	53·74	61·99	115·73
	Total for 1930-31 ...	10·12	6·12	16·24	51·03	59·12	113·15
	Total of previous year 1929-30 ...	9·99	6·73	16·72	53·31	55·43	108·74

RETURN V—*concld.*

Rupees (to two places of decimals)

Ganja			Charas			Bhang			Average total Excise revenue per head of population (based on column 48 of Imperial Return I)	Remarks
Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
35·64	60·42	96·06	...		...	3·17	...	3·17	1·28	
32·94	30·64	63·58	...	...	...	3·85	...	3·85	0·64	
24·53	54·49	79·02	...	...	...	1·63	...	1·63	0·49	
30·15	33·31	63·46	...	...	...	3·49	...	3·49	1·30	
38·80	26·22	65·02	...	...	...	7·38	...	7·38	2·04	
10·60	31·26	41·86	...	...	...	2·61	...	2·61	1·67	
...	30·66	30·66	...	...	...	0·03	...	0·03	4·02	
41·28	19·51	60·79	...	...	...	4·09	...	4·09	7·90	
28·59	44·54	73·13	...	...	...	3·72	...	3·72	0·79	
31·30	30·91	62·21	...	...	...	4·0	...	4·0	0·47	
28·01	24·41	52·42	...	...	...	...	...	...	0·82	
39·01	28·33	67·34	...	...	...	3·80	...	3·80	1·03	
28·68	22·68	51·36	...	...	...	1·90	...	1·90	0·63	
25·68	32·09	57·77	...	...	...	...	...	...	0·48	
37·07	38·91	75·98	...	...	...	3·91	...	3·91	1·14	
32·70	19·77	52·47	...	...	...	3·03	...	3·03	0·37	
46·65	33·14	79·79	...	...	...	3·65	...	3·65	1·70	
36·35	40·20	76·55	...	...	...	7·29	...	7·29	0·57	
35·62	40·69	76·31	...	...	...	3·32	...	3·32	0·70	
29·59	30·71	60·30	...	...	...	3·86	...	3·86	0·90	
33·54	24·09	57·63	...	...	...	4·07	...	4·07	0·68	
36·14	30·47	66·61	...	...	...	3·95	...	3·95	1·44	
37·68	23·98	61·66	...	...	...	3·05	...	3·05	2·23	

J. P. BRANDER,
Commissioner of Excise.

(Post Box No. 142)

No. P. 151 of 1931.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE :

Karachi, dated 6th August 1931.

From

G. R. G. SHIPP, Esquire,
Superintendent of Salt and Excise in Sind ;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject.—Excise Administration Report for the year 1930-31.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the province of Sind for the year 1930-31.

2. *Personnel of the department.*—The charge of the department was held by Mr. H. M. Kirkwood up to 19th March 1931 and thereafter by Mr. G. R. G. Shipp.

Reconstitution of charges.—The Province has been divided into 3 Excise charges, viz. Karachi Town, Lower Sind excluding Karachi Town and Upper Sind (Commissioner in Sind's No. 15998-E, dated the 23rd October 1930).

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) The new Foreign liquor Scheme requiring licensees to maintain correct statistics of sales introduced in the Presidency Proper with effect from 1st April 1928 was extended to Sind from 1st April 1930 under Government Resolution, Revenue Department, No. 5629/24, dated 4th October 1929.

(*b*) The limit of possession, transport and sale of country liquor without a permit was raised from one to three quart bottles or half a gallon within municipal and notified areas under Government Resolution, Revenue Department, No. 1277-C, dated 4th April 1930.

(*c*) The license form for the wholesale and retail sale of Intoxicating Drugs was amended by inserting a clause binding outgoing licensees to hand over to incoming licensees a prescribed minimum stock of drugs of good quality (Government Resolution, Revenue Department, No. 7102, dated the 23rd April 1930).

(*d*) All non-Government Institutions were exempted from the payment of Excise duties on rectified spirit, absolute alcohol and medicinal preparations containing spirit and other excisable

articles, provided that the concession is restricted to medical institutions of local authorities and to such hospitals and dispensaries controlled by the Indian States and private bodies as are admittedly conducted on charitable lines (Government Resolution, Revenue Department, No. 5632/24, dated the 7th July 1930).

(*e*) Certain officers of the Sind Salt and Excise Department were invested with powers under sections 22 (1), 23 (1), 30, 34 (2) of the Dangerous Drugs Act, 1930 (II of 1930) (Government Resolution, Revenue Department, No. 1314/28, dated the 16th September 1930).

(*f*) The levy of fees was prescribed for the exercise of privileges regarding the transfer of licenses and admission of partners in the case of Foreign Liquor 'On' shops in the mofussil and beer shops in the province (Government Resolution, Revenue Department, No. 9435, dated the 22nd November 1930).

(*g*) The reduction of the cost price of opium from Rs. 22-7-0 to Rs. 21-10-0 per seer to be charged to the local Government by the Ghazipur Factory with effect from 1st April 1930 was intimated in Government Resolution, Revenue Department, No. 3746/24, dated the 22nd November 1929.

(*h*) Rules regulating the import and transport of duty free undenatured absolute alcohol and rectified spirit for the use of educational institutions were sanctioned under Government Resolution, Revenue Department, No. 869-C, dated 6th January 1931.

(*i*) The Dangerous Drugs Act, 1930 (II of 1930) was brought into force from 1st February 1931 under Government Resolution, Revenue Department, No. 1314/28, dated the 22nd January 1931.

(*j*) The Bombay Opium Rules were amended by the insertion of a new rule 43 (*b*), *vide* Government Resolution, Revenue Department, No. 5628/28, dated 28th February 1931.

(*k*) The revision of the existing rates of Excise duties on Indian made Foreign liquors came into force on 9th March 1931 (Government Resolution, Revenue Department, No. 1349-C, dated the 9th March 1931).

Consumption of Excisable Articles.

4. *Foreign Liquor* (*imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs, Karachi :—

Year	Fermented Liquors	Wines	Liqueurs	Spirits potable	Spirits non-potable
	Gallons	Gallons	Gallons	Gallons	Gallons
1928-29 ..	857,153	52,673	3,786	203,110	43,056
1929-30 ..	906,065	55,020	3,428	217,106	58,313
1930-31 ..	874,230	50,457	2,291	194,087	77,055
Variation ..	− 31,835	− 4,563	− 1,137	− 23,019	+ 18,742

The general decline in the imports of all potable liquors is attributed to the decreased demand in consequence of the anti-drink propaganda, the picketing of liquor shops and poor economic conditions. The increase of 18,742 gallons under non-potable spirits is due to large quantities of rectified spirit having been imported from Java for denaturation at the Karachi Customs House and for export to other provinces.

Foreign liquor consumption.—For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in the consumption are shown in the sub-joined table :—

Year	Sale			
	Fermented liquors (Bulk gallons)		Potable spirits (Proof gallons)	
	Imported	Indian	Imported	Indian
1929-30	371,266	....	53,713	150
1930-31	287,869	1,014	31,213	309
Variations	− 83,397	+1,014	− 22,500	+159

The fall in the consumption of beer and spirits is due to the anti-drink propaganda, the picketing of liquor shops and poor economic conditions.

5. *Denatured spirit.*—Only 111 gallons of denatured spirit were imported by sea from the United Kingdom during the year. The sales of imported and locally denatured spirit at retail shops compare as follows with those of the two preceding years :—

Year	Of foreign origin gallons 50° O.P.	Of Indian origin gallons 50° O.P.	Total gallons
1928-29	21,009	....	21,009
1929-30	22,589	....	22,589
1930-31	23,377	....	23,377
Variations	+788	....	+788

The increase is due to the extended use of this spirit for domestic and industrial purposes.

6. *Country spirit* (*Appendix A*).—The consumption of country spirit during the year compares as follows with that of the previous three years

(the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District	1927-28	1928-29	1929-30	1930-31	Variations, 1930-31
	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.	Pf. Gls.
Karachi ..	46,811	50,453	42,435	28,725	— 13,710
Hyderabad ..	26,463	22,942	20,945	15,593	— 5,352
Nawabshah ..	8,545	9,075	9,251	3,590	— 5,661
Thar Parkar ..	3,822	4,828	4,322	1,750	— 2,572
Sukkur ..	13,346	12,854	13,671	8,646	— 5,025
Larkana ..	10,615	12,051	13,322	5,438	— 7,884
Upper Sind Frontier.	4,159	4,541	4,115	3,106	— 1,009
Total ..	113,761	116,744	108,061	66,848	— 41,213

There is a fall in the consumption of all the Districts and it is due to the anti-drink propaganda, the picketing of liquor shops and poor economic conditions.

The per capita consumption (Appendix A, column 11) compares as follows with that of the previous three years :—

District	1927-28	1928-29	1929-30	1930-31
	Drams L. P.	Drams L. P.	Drams L. P.	Drams L. P.
Karachi	4·15	4·47	3·76	2·54
Hyderabad	2·22	1·92	1·75	1·31
Nawabshah	0·98	1·04	1·06	·41
Thar Parkar	0·46	0·58	0·52	·21
Sukkur	1·26	1·21	1·29	·81
Larkana	0·85	0·97	1·07	·44
Upper Sind Frontier ..	0·83	0·91	0·82	·62
Total ..	— 1·66	1·71	1·58	·98

7. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Kotri, Hyderabad and Sukkur. The sales during the year under report compare as follows with those of the previous three years :—

District	1927-28	1928-29	1929-30	1930-31
	Gallons	Gallons	Gallons	Gallons
Karachi	17,793	14,734	19,318	14,387
Hyderabad (Town) ..	1,341	1,673	1,894	1,888
Sukkur (Town)	602	758	722	760
Total ..	19,736	17,165	21,934	17,035

The decline in consumption amounted to 4,931 gallons in the Karachi District alone and it is attributed to picketing and poor economic

conditions. The decrease and increase at Hyderabad and Sukkur respectively is insignificant.

8. *Opium.*—(4,522) Four thousand five hundred and twenty-two seers of opium were sold as compared with 5,096 in the previous year and 5,290 in 1928-29. There was an all round decrease in all the Districts excepting Thar Parkar which shows an increase of 10 seers only. The small increase needs no explanation, while the decrease may be attributed to high selling prices and the poverty of consumers on account of poor economic conditions. Six drams and 20 grains of opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The sales of Ganja amounted to 287 seers as against 500 seers in the previous year. The decrease occurred in all the districts and is due to the consumer resorting to the use of charas which is sold at the same price.

10. *Bhang.*—The sales of bhang during the year were 65,951 as against 72,613 seers in the previous year, a decrease of 6,662 seers. The decrease occurred in all the Districts excepting Sukkur and it may be attributed to poor economic conditions and depression in trade.

11. *Charas.*—The sales of charas amounted to 7,180 seers as against 6,964 seers in the previous year. The net increase is due to the growing demand for this drug as a substitute for Ganja which is sold at the same price.

12. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 61 during the year under report as against 56 in the previous year (Imperial Return III, column 38).

Imports and issues in the Province.—The quantity of cocaine imported during the year amounted to 6 lbs. 4 ozs. and 166 grs. as against 3 lbs. 10 ozs. and 219 grs. in the previous year. The quantity sold under license was 7 lbs. 2 ozs. and 473 grs. as against 6 lbs. 6 ozs. and 215 grs. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year	Quantity imported	Quantity confiscated	Total	Quantity consumed	Closing balance
lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.
2 3 265	6 4 166	3 0 65	11 8 16	8 5 5(*a*)	3 3 11

(*a*) Of this quantity 1 lb. 2 ozs. 12 grains were exported to other provinces in India.

The increase in local consumption chiefly occurred in Karachi and Hyderabad Towns and is due to the increasing use of the drug by the medical profession.

13. *Cocaine cases.*—Two cases of unlicensed sale and two of illicit possession of cocaine were detected in Karachi Town during the year under report as against three in 1929-30. The quantity of cocaine seized was 2 lbs. 7 ozs. and 8 grains as against 4 grains in the previous year.

REVENUE (IMPERIAL RETURN NO. I).

14. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realized during 1930-31 with that of the previous four years :—

Head of Revenue	1926-27	1927-28	1928-29	1929-30	1930-31	Variations in 1930-31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	3,51,205	4,76,058	5,23,299	5,30,629	4,89,237	— 41,392
2. Country spirit .	21,86,064	23,30,481	23,46,437	19,19,493	10,53,804	— 8,65,689
3. Toddy ..	5,199	4,769	5,854	7,952	4,600	— 3,352
4. Opium ..	5,71,448	5,40,002	5,47,972	5,37,423	5,13,501	— 23,922
5. Intoxicating drugs.	7,13,488	7,17,067	6,84,583	6.27,205	5,97,450	— 29,755
6. Fines, forfeitures and miscellaneous.	2,31,021	4,51,829	5,03,857	1,73,894	92,248	— 81,646
Total ..	40,58,425	45,20,206	46,12,002	37,96,596	27,50,840	— 10,45,756

The causes of variations will be dealt with under the respective heads.

15. *Foreign liquors.*—Excluding an increase of Rs. 54 only in the realizations from duty on Indian made spirits imported from other Provinces, the net decrease of Rs. 41,392 is due to reduced sales. The recovery of the license fee for the last quarter of the year ending March 1931 was credited in the following financial year.

The decline in sales has already been explained in paragraph 4 *supra.*

16. *Country spirit.*—Out of the total decrease of 8,65,689 there was a loss of Rs. 4,58,943 in still head duty on account of diminished issues owing to the anti-drink propaganda—picketing and poor economic conditions. The remaining loss was partly due to lower bids at the auctions on account of anticipated picketing and partly due to the postponement of the payment of portions of the license fees owing to the licensees having sustained losses in consequence of economic and political conditions.

17. *Toddy.*—The decrease of Rs. 3,352 is the result of the low bids offered for the right to vend toddy at the auction owing to the fear of picketing.

18. *Opium.*—The decrease of Rs. 23,922 is made up of—

A decrease of Rs. 20,777 under 'Sale proceeds' of Excise opium owing to reduced consumption, and a decrease of Rs. 3,145 under vend fees owing to the absence of speculative and cut throat bids at the auctions.

19. *Hemp Drugs.*—The decrease of Rs. 29,755 is made up of :—

(1) A decrease of Rs. 23,858 in duty owing to less consumption of bhang and ganja.

(2) A decrease of Rs. 5,899 in vend fees due to lack of competition at the auction.

(3) An increase of Rs. 2 in the receipts of Warehouse dues.

20. *Miscellaneous.*—The decrease of Rs. 81,646 is mostly due to less receipts from 'Gain on Sale' consequent on diminished issues of country spirit.

Expenditure and Net Revenue.

21. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind excluding (1) Refunds (Rs. 1,59,426) and (2) compensation to District Local Boards (Rs. 24,920) amounted to Rs. 4,25,528 (Imperial Return II), a share of which chargeable to '6-Excise' compares as follows with that of the previous year :—

	Rs.
1929-30	3,41,306
1930-31	3,12,576
Decrease in 1930-31 ..	— 28,730

The decrease is explained as under :—

	Rs.	Reasons
(1) Salaries of Establishment ..	2,631	Due to two Assistant Inspectors having remained under suspension, one throughout the year and the other up to 13th October 1930 when he was dismissed.
(2) Allowances ..	4,863	Being an item of fluctuating nature calls for no remarks.
(3) Supplies and Services ..	4,415	Due to less expenditure incurred on works and repairs.
(4) Contingencies and special charges other than rewards.	3,287	Due to strict economy.
(5) Cost of opium supplied to Excise department.	11,772	Due to the reduction of the cost price from Rs. 22-7-0 to Rs. 21-10-0 per seer (G. R., R. D., No. 3746/24, dated 22nd November 1929).
(6) Rewards	1,762	Though the item is of fluctuating nature the decrease is due to strict economy having been observed in sanctioning rewards.
Net decrease ..	28,730	

22. *Recovery of Excise Revenue by coercive measures.*—During the year coercive processes were resorted to, for the recovery of arrears of the vend fee, in the case of 6 licensees in the Nawabshah District only.

General Remarks.

23. *Shops and licenses—Imperial Return III.*—The following important variations in the number of licenses issued for

the sale of Excisable articles took place during the year under report :—

Kind of license	Increase	Decrease	Explanation
1. Denatured spirit wholesale ..	6	..	Five new licenses granted in Karachi and one in Hyderabad.
2. Bhang wholesale	..	1	One license cancelled in Sukkur.
3. Foreign 'off' licenses (restricted).	8	..	Eight restricted retail 'Off' licenses issued to Trade and Import licensees of Karachi in consequence of the introduction of the new Foreign Liquor Scheme.
4. Canteen	1	..	One new license granted in Karachi.
5. Rectified spirit	..	4	Four licenses not renewed in Karachi.
6. Denatured spirit (retail) ..	5	..	Two new licenses granted in Karachi, one in Hyderabad and two in Sukkur.
7. Ganja (retail)	1	..	One license cancelled in Karachi and one in Hyderabad District, one new license granted in Larkana and two in Upper Sind Frontier District.
8. Opium and its preparations for medicinal purposes.	7	..	Three new licenses granted in Karachi and four in Sukkur.
9. Morphia (special druggists permits).	7	..	Seven new licenses granted in Karachi.
10. Cocaine	5	..	Seven new licenses granted in Karachi, one cancelled in Sukkur and one in Larkana District.

Three licenses for the manufacture of perfumes were issued in Karachi Town and 10 licenses for the sale of essences in Sukkur and Larkana Districts during the year.

Note.—This information is supplied in accordance with Government Memorandum, R. D., No. 4042-C/24, dated 8th May 1929.

24. *Excise Crime* (*Appendix F*).—The total number of cases detected was 385 as against 425 in the preceding year. Of these 75 related to liquor, 234 to hemp drugs, 4 to cocaine as against 114,237 and 3 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix F. The number of offences relating to liquor fell by 39 and that of hemp drugs by 3·3. Important cases of Kelat spirit were detected during the year, the quantity seized being 91 Gallons and 5½ Drams. This includes one big seizure of 84 gallons in the Shikarpur Circle. The slight decrease in the detection of Hemp Drugs cases during the year calls for no remarks. The total quantity of Kelat bhang seized during the year was 5 maunds and 20 seers and that of charas 32 seers and 48 tolas. The number of hemp plants seized in 7 cases of bhang cultivation was 3,355 which includes 2,200 plants seized in one case in Hyderabad District.

The slight variation in the detection of opium cases calls for no remarks. The contraband opium seized during the year under report amounted to 9 seers and 11 tolas as against 4 seers and 35½ tolas in the previous year.

Four cases of illicit possession and sale of cocaine were detected by the Excise staff at Karachi including a big seizure of 2 lbs. and 7 ounces of cocaine. No case of opium smoking was brought to light during the year.

The fall in the total number of cases may probably be due to the vigilance of the Excise staff and the efforts of the special parties constituted to prevent smuggling.

25. *Hemp Drugs cultivation and Warehouse Transactions (Appendix C).*—Bhang was cultivated in Deh Bubak of the Sehwan Taluka as usual. No necessity for hiring private godowns arose, as the accommodation available in the Hemp Drugs Warehouse Bubak was sufficient for the storage of the entire stock. The figures shown in column 5 of the appendix represent the area sowed during the year, the produce of which will be accounted for in the return of 1931-32. The following was the produce of the previous year's sowings warehoused in 1930-31 as compared with that of the previous year :—

Year	Quantity of bhang brought to account	Area from which produced	Outturn per acre
	Mds.		Mds. seers.
1929-30	2,377	(Sowed in 1928-29 80 acres).	29 28
1930-31	2,249	(Sowed in 1929-30 60 acres).	37 19

Six peons were temporarily employed to guard the fields under bhang cultivation at Bubak on Rs. 18 per mensem each.

Charas and Ganja were imported in bond from the Punjab and Ahmednagar respectively, for consumption in Sind. The details of imports of hemp drugs are given in the Appendix C.

26. *Supply of country spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery remained closed from 15th April 1930 to 13th May 1930 for the overhauling of the plant and repairs, and from 22nd June to December 1930 owing to the low demand for liquor. The distillery worked for 4 months and 21 days only during the whole year. The outturn per maund of molasses which was the only base used was 4·27 against 3·9 gallons L.P. in the previous year. Extra superior flavoured spirit (masala liquor) was manufactured in the steam heated pot still and issued in sealed bottles. It is of three kinds, viz. cardamum, orange

and Rose. The total quantity of spirit manufactured during the year ending 31st March 1931 was :—

	Gallons (L.P.)
Plain	31,386
Ordinary flavoured	9,916
Extra superior	12,430
Rectified spirit	1,263
Total ..	54,995

The rates at which different kinds of country spirit were supplied by the Distillery contractors are shown below :—

RATES PER LONDON PROOF GALLON.

From 1st April 1930 to 31st October 1930.

	Rs. a. p.	
Plain	1 13 0	Government Resolution, Revenue Department, No. 65-C, dated the 8th July 1924.
Flavoured Ordinary	1 14 0	
(25° U. P.)		
Superior (quarts)	3 5 10	Government Resolution, Revenue Department, No. 6486/24, dated 7th June 1926.
Superior (Pints)	4 3 2	
Extra superior (quarts)	3 12 10	
Extra superior (Pints)	4 10 2	
(40° U. P.)		
Superior (quarts)	3 11 2	Government Resolution, Revenue Department, No. 6486/24, dated 8th December 1927.
Superior (Pints)	4 11 10	
Extra superior (quarts)	4 2 2	
Extra superior (Pints)	5 2 10	

From 1st November 1930 to 31st March 1931.

(25° U. P.)		
Superior (quarts)	4 0 6	Government Resolution, Revenue Department, No. 6486/24, dated 23th March 1930.
Superior (Pints)	5 5 10	
Extra superior (quarts)	4 7 6	
Extra superior (Pints)	5 12 10	
(40° U. P.)		
Superior (quarts)	4 8 6	
Superior (Pints)	6 3 2	
Extra superior (quarts)	4 15 6	
Extra superior (Pints)	6 10 2	

The rates of plain and ordinary flavoured liquor remained unchanged, while the variation in those of masala liquor is due to the bottling charges having been enhanced owing to the use of uniform sized bottles and pints from 1st November 1930.

The spirit is distributed to retail shops through the warehouses at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the distillery spirit store or direct from the receiver; the other two are supplied with spirit in bond. The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 30,314 gallons (L.P.). Of the total issues of 1,112·4 bulk gallons of rectified spirit during the year, 166 gallons were issued at the concession rate of duty (Rs. 5 per proof gallon) to local chemists for the manufacture of spirituous and toilet preparations; 54 gallons at the full rate of duty; 30 gallons free of duty (10 gallons to D. J. Sind College and 20 to the Health Officer, Karachi, i.e., Karachi Municipality) and 862·4 in bond. Rs. 60 were realized as fees for the Excise supervision over the manufacture of these preparations.

27. *Toddy supply arrangements.*—The retail licensees make their own arrangement for Toddy which is tapped from the trees obtained by them on lease from private owners.

28. *Drunkenness.*—The number of convictions for drunkenness during the year under report was 15 as against 26 in the previous year (Appendix G, column 3).

29. *Hours of sales at liquor shops.*—No change occurred in the hours of sale at liquor shops in Sind.

30. *Management of licensed shops.*—Fifty-eight cases of various breaches of license conditions were reported during the year as compared with 79 in the previous year. In 15 cases the licensees were dealt with under section 55-A of the Bombay Abkari Act, in three cases they were black-listed and in 38 cases they were let off with a warning. Two opium licensees were fined by Collectors tor the breach of license conditions.

31. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind is 39. Their activities were mostly confined to suggestions on the reduction in the number of shops for the sale of liquor, their location and the restriction of the hours of sale. Their recommendations are summarised below:—

(i) *Excise Advisory Committee, Hyderabad.*—On the recommendation of the committee, the hours of sale at foreign liquor 'On' and beer shops at Hyderabad were fixed from 9 a.m. to 12-30 p.m. and 2 to 9 p.m. with effect from 1st April 1931 (*vide* Government Resolution, Revenue Department, No. 4398/28, dated the 7th February 1931).

(ii) *The Excise Advisory Committee* for the Local Board Area, Manjhand, proposed the opening of a foreign liquor 'On' shop at Manjhand.

(iii) *The Excise Advisory Committees* of Hala, Kotri and Jacobabad proposed raising the strength of country spirit.

(iv) *The Excise Advisory Committee,* Tando Muhammad Khan proposed the following hours of sale at country liquor shop:—

(*a*) 9 a.m. to 1 p.m. and 3 p.m. to 9 p.m. from April to September in Summer.

(*b*) 10 a.m. to 8 p.m. from October to March in Winter.

(*v*) *The Excise Advisory Committee*, Jacobabad, proposed :—

(*a*) That liquor shops may be kept open up to 10 p.m. in Summer.

(*b*) That another foreign liquor 'off' shop may be opened at Jacobabad.

(*vi*) *The Excise Advisory Committee* of Mirpurkhas proposed that the closing hour of country liquor shops should be 8 p.m. and that the strength of country spirit should be raised to 20° (U.P.).

All the recommendations described in sub-paragraphs (*ii*) to (*vi*) were rejected by the Commissioner in Sind under his No. 3916-E/VIII, dated the 16th December 1930.

There is nothing of special interest to mention as regards the other Excise Advisory Committees.

32. *Temperance movements.*—No Temperance activities of note occurred during the year but as a result of anti-drink propaganda in consequence of the Civil disobedience movement, several panchayats and committees imposed a ban on drink.

33. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau which is under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town, continued to compile and disseminate useful information regarding the methods of smugglers, and offences against the Excise and Opium Laws. There were 11 issues of the Excise Supplement to the *Sind Police Gazette* during the year as against 30 in the previous year.

34. *Administration of opium to Children.*—The practice of administering opium to children is not common in Sind. Villagers and panchayats were informed by Excise officers, as opportunities offered, of the evil effects of the habit and were advised to abstain from it.

35. *Work of the Excise Staff.*—The work of the Excise staff was on the whole satisfactory. They worked under difficulties in the absence of the usual help expected from locally influential persons. In many instances Magistrates objected to mashirs drawn from localities distant from the scene of searches. Section 103 of the Criminal Procedure Code demands greater elasticity of interpretation.

36. The following statements accompany :—

Appendices A, A (*a*), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Your most obedient servant,

G. R. G. SHIPP,

Superintendent of Salt and Excise, Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of the population in (1) Urban areas, (2) Rural areas, and (3) each district of the Province of Sind during the year 1930-31.

Serial No.	District.	District Head Quarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Total population of the District.
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.	Gallons.	Drams.	
1	Karachi ...	1	216,883	25,398	5·62	325,182	3,327	·49	28,725	2·74	542,065
2	Hyderabad ...	1	72,498	9,878	6·54	500,952	5,715	·55	15,593	1·31	573,450
3	Nawabshah ...	2	13,140	814	2·97	405,520	2,776	·33	3,590	·41	418,660
4	Thar Parkar ...	1	5,789	475	3·94	390,542	1,275	·16	1,750	·21	396,331
5	Sukkur ...	2	95,732	6,532	3·28	414,560	2,114	·24	8,646	·81	510,292
6	Larkana ...	1	17,723	1,753	4·75	580,237	3,685	·30	5,448	·44	597,960
7	Upper Sind Frontier ...	1	10,583	1,890	8·57	230,036	1,216	·25	3,106	·62	240,619
	Total ... 1930-31...	9	432,348	46,740	5·19	2,847,029	20,108	·34	66,848	·98	3,279,377
	Total ... 1929-30...	9	432,348	71,841	7·05	2,847,029	36,220	·61	108,061	1·58	3,279,377

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1930-31.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof, 1930-31.		Actual realizations (i.e., on Spirits issued to shops.)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	Total realizations, 1930-31.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karachi	216,883	25,398	5·62	2,64,250	73,733	3,38,683
2	Hyderabad	72,498	9,878	6·54	1,03,203	64,876	1,68,079
3	Sukkur	40,737	5,022	5·92	55,749	43,850	99,599
4	Shikarpur	34,395	1,510	1·61	16,592	18,300	34,892
5	Larkana	17,723	1,313	4·75	13,732	11,093	24,825
	Total ...	382,236	43,361	5·19	4,54,316	2,11,852	6,66,068

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

Name of Taluka in which permitted.	of Ganja.		of Bhang.		Name of the Warehouse in which the drugs were lodged.	Imports during the year			Exports during the year	
	Number of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.		Ganja.	Bhang.	Charas.	Bhang.	
1	2	3	4	5	6	7	8	9	10	
							M. s. t.		M. s. t.	
Sehwan ...	...	...	Deh Bubak ...	40 acres ...	Bubak ...	...	2,249 9 60	...	13 38 20 1 3 20(c)	
					Karachi ...	...	.....	...	.....	
					Hyderabad ...	...	.....	...	.....	
					Sukkur ...	...	.....	...	.....	
Total ...	...	...	.....	40 acres (a) ...		...	2,249 9 60(b)	...	15 1 40	

(a) This is the area sown this year ; the crop will appear in next year's return.

(b) This is the produce of 60 acres cultivated last year but stored during the year under report.

(c) Received from Courts for disposal.

APPENDIX C—*continued.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 1st April 1930.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Totals (columns 7 to 16.)		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	11	12	13	14	15	16	17	18	19
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	.....	806 6 10	0 20 30	.....	.....	2 14 60	.....	3,070 17 30	2 35 10
Karachi ...	1 32 40	.....	17 8 0	19 0 0 0 0 41 (*a*)	.....	107 9 25	20 33 1	.....	124 17 25
Hyderabad ..	0 1 0	.....	.....	1 39 77 0 0 77 (*a*)	.....	.....	2 1 74	.....	.....
Sukkur ...	0 11 60½	.....	3 18 3	0 12 0 0 0 2 (*a*)	.....	66 26 15½ 0 0 28 (*a*)	0 23 62½	.....	70 4 46½
Total ...	2 5 20½	806 6 10	21 6 33	21 13 37	.....	176 10 48½	23 18 57½	3,070 17 30	197 17 1½

(*a*) This represents gain.

APPENDIX C—*continued.*

Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs removed from the Warehouse during the year.									
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivator free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	20	21	22	23	24	25	26	27	28	29
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	...	1,608 30 0	2 34 0	...	31 0 0	...	9 20 0	...	0 33 60 (a)	0 1 10 (a)
Karachi ...	4 5 0	.....	113 24 0	12 28 0	...	2 32 0	.....	1 27 31 (a)	.....	0 15 70 (a)
Hyderabad ...	1 10 0	.....	.....	...	...	...	.....	0 1 28 (a)	.....	.....
Sukkur ...	0 13 0	.....	60 36 70	...	...	6 32 40	.....	0 0 51 (a)	.....	0 5 72 (a)
Total ...	5 28 0	1,608 30 0	177 14 70	12 28 0	31 0 0	9 24 40	9 20 0	1 29 30	0 33 60	0 22 72 (a)

(a) This represents depot loss.

APPENDIX C—*concluded.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 31st March 1931.			Warehouse rent.	Approximate selling prices per maund exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	30	31	32	33	34	35	36
	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.		Rs.
Bubak	.....	1,420 13 50	.....	255 4 6	.....	Bhore Rs. 15 to Rs. 25.	.....
Karachi	2 12 50	.....	7 25 35	133 2 6	.....	.....	.....
Hyderabad	0 30 46	.....	.....	3 6 6	.....	.....	.....
Sukkur	0 10 11½	.....	2 9 24½	52 11 6	.....	.....	.....
Total ...	3 13 27½	1,420 13 50	9 34 59½	444 9 0	.....	.....	.....

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1930-31.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* Columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (Columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi ...	13,41,768	1,28,765(*a*)	14,70,533	12,33,423	...	12,33,423	1,08,345	...	1,28,765	64,844	12,98,267
2. Hyderabad ...	5,92,609	...	5,92,609	5,03,147	...	5,03,147	62 603	...	26,859	43,963	5,47,110
3. Nawabshah ...	1,83,752	1,031 (*b*)	1,84,783	1,43,455	856	1,44,311	23,106	...	17,364	10,718	1,55,029
4. Thar Parkar ...	1,08,281	...	1,08,281	86,135	...	86,135	14,212	...	7,934	8,633	94,768
5. Sukkur ...	4,91,163	...	4,91,163	4,34,990	...	4,34,990	56,173	...	...	46,353	4,81,343
6. Larkana ...	2,74,959	...	2,74,959	2,30,535	...	2,30,535	28,200	...	16,224	24.274	2,54,809
7. Upper Sind Frontier ...	83,826	..	83,826	72,572	...	72,572	11,254	...	...	10,352	82,924
Total ...	30,76,358	1,29,796	32,06,154	27,04,257	856	27,05,113	3,03,895	...	1,97,146	2,09,137	29,14,250

(*a*) The difference of 10,682 between the figures of last year and those shown now is due to the arrears of the mofussil not being included last year as reported by the Collector of Karachi.

(*b*) The Collector of Nawabshah reports that Rs. 2 were erroneously shown in the amount of arrears outstanding at the end of the year 1929-30 and hence the difference.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1930-31.

District.	Class detected (Abkari).															
	Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to Cocaine.			
	Illicit distillation and possession of Implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Karachi ...	...	1	3	4	...	8	...	...	30	20	...	50	...	2	2	4
2. Hyderabad ...	6	...	1	1	...	8	3	...	9	8	...	20	...	...	...	...
3. Nawabshah ...	...	1	3	...	...	4	1	2	10	6	...	19	...	...	...	...
4. Thar Parkar ...	...	...	...	...	...	...	1	...	2	3	...	6	...	...	...	...
5. Sukkur ...	...	2	29	1	3	35	1	...	72	4	...	77	...	...	...	...
6. Larkana ...	...	...	7	4	...	11	1	1	29	8	...	39	...	...	...	...
7. Upper Sind Frontier...	...	...	9	...	...	9	...	...	23	...	...	23	...	...	...	...
Total ... 1930-31 ...	6	4	52	10	3	75	7	3	175	49	...	234	...	2	2	4
Total ... 1929-30 ...	4	46	38	14	12	114	8	41	139	47	2	237	...	2	1	3

APPENDIX F—*continued.*

District.	Total (Abkari).	Cases in which convictions were obtained.	Cases detected (Opium).											
			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (Opium).	Quantity of contraband opium seized.		
1	18	19	20	21	22	23	24	25	26	27	28	29		
												Mounds.	Seers.	Tolas.
1. Karachi ...	62	59	...	...	10	...	...	...	2	...	12	0	2	6
2. Hyderabad ...	28	21	...	...	2	...	...	...	...	...	2	0	0	25
3. Nawabshah ...	23	13	...	...	6	...	...	...	...	...	6	0	0	38
4. Thar Parkar ...	6	5	...	...	31	...	...	...	...	...	31	0	5	75
5. Sukkur ...	112	100	...	...	20	...	...	...	...	...	20	0	0	21
6. Larkana ...	50	45	...	...	1	...	...	...	...	...	1	0	0	3
7. Upper Sind Frontier...	32	27	...	...	...	...	...	...	...	...	...	0	0	3
Total ... 1930-31 ...	313	270(*a*)	...	...	70	...	...	...	2	...	72(*b*)	0	9	11
Total ... 1929-30 ...	354	317	...	...	58	...	2	...	10	1	71	0	4	35½

(*a*) Of the remaining 43 cases, 22 acquitted, 17 pending, 2 disposed of under final report, 1 withdrawn, 1 dropped owing to the death of the accused while under trial.

(*b*) 60 convicted, 6 acquitted, 3 pending, 3 disposed of under final report.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1930-31.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	15	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Total ... 1930-31 ...	.....	15	.....	.....
Total ... 1929-30 ...	.....	26	.....	.....

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX H

PROVINCIAL STATEMENT A.

Statistics of Wholesale Vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1930-31.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.				
	Spirits and fermented liquors sold thereunder.																
		To other licensed vendors.				To the public.					Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.	
		Imported.				Imported.											
	Number of licenses.	Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Gals.	Gals.	Gals.	Gals.	Gals. (a)	Gals. (a)	Gals. (a)	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.
Karachi ...	19	29,168	116,810	496,248	...	4,686	8,546	104,572	...	...	...	...	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	19	29,168	116,810	496,248	...	4,686	8,546	104,572	...	...	...	...	...	...	...	...	...

(a) This represents sales to public outside Bombay Presidency.

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of Retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1930-31.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop licences.								Sold under hotel or dak bungalow licences.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licences.	Sales thereunder.			Number of licences.	Sales thereunder.			Number of licences.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Karachi ...	43 (a)	4,106	19,860	128,139	...	...	...	...	34(b)	937	3,716	88,116
2. Hyderabad ...	16 (c)	496	11,620	41,094	...	...	...	...	1	...	20	772
3. Nawabshah ...	2	22	312	378	...	...	...	...	...	...	...	...
4. Thar Parkar ...	2	27	398	557	...	...	...	...	...	...	..	...
5. Sukkur ...	16 (d)	541	4,529	25,267	...	...	...	...	...	...	...	...
6. Larkana ...	2	98	592	1,114	...	...	...	...	...	...	...	...
7. Upper Sind Frontier ...	2	22	358	1,898	...	...	...	...	...	...	...	...
Total ...	83	5,312(e)	37,669(e)	198,447(e)	...	...	...	...	35	937	3,736	88,888

(a) Includes 20 foreign liquor "off", 8 restricted "off", 10 "on", 1 refreshment room, 1 malt shop and 3 theatre bars.
(b) Includes 10 hotels, 16 clubs and 8 canteens.
(c) Includes 5 foreign liquor "off", 3 "on", 4 canteens, 3 clubs and 1 malt shop.
(d) Includes 5 foreign liquor "off", 4 malt shops and 7 clubs.
(e) Includes figures of sales of shops disposed of by auction also (G.R., R.D., No. 817/24, dated 2nd July 1927).

APPENDIX I—*contd.*

PROVINCIAL STATEMENT B—*contd.*

Name of District.	Foreign spirits and fermented liquors—*contd.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Number of licences.	Sales thereunder.			Number of licences.	Quantity sold.						Number of vendors connected with the outstill.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1. Karachi ...	1	5	102	55	...	380	...	...	...	...	.....	...	...
2. Hyderabad ...	1	3	17	116	...	21	...	...	...	...	.....	...	...
3. Nawabshah...	1	2	26	72	...	.....	...	...	...	...	.....	...	...
4. Thar Parkar .	...	...	...	...	...	10	...	...	...	...	.....	...	
5. Sukkur ...	4	2	36	179	...	.....	...	...	...	...	.....	...	...
6. Larkana ...	1	2	31	112	...	.....	...	...	...	...	.....	...	...
7. Upper Sind Frontier.	...	...	...	...	...	.....	...	...	...	...	.....	...	...
Total ...	8	14	212	534	...	411	...	...	...	...	.....	...	...

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. Spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1930-31.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U. P. liquor.		Consumption.			
				1929-30.		1930-31.	
				30° U. P.	60° U. P.	40° U. P.	60° U. P.
1	2	3		4	5	6	7
		1929-30	1930-31	Gallons.	Gallons.	Gallons.	Gallons.
				25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	Karachi ...	4*	4*	38,438	22,675	23,894	18,008
2	Hyderabad ...	...	..	26,942	1,232	20,075	895
3	Nawabshah ...	...	...	12,101	292	4,373	517
4	Thar Parkar	...	...	5,532	289	2,230	130
5	Sukkur ...	...	...	17,809	523	10,420	1,385
6	Larkana ...	...	...	17,631	166	6,781	586
7	Upper Sind Frontier.	...	...	5,422	82	4,137	6
	Total ...	...	...	123,875	25,259	71,910	21,527

* These shops sell exclusively 40° U. P.

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS I-V

IMPERIAL RETURN I—REVENUE FOR 1930-31.

(Figures in columns 2 to 43 and 47 are gross).

Name of District.	Country spirits.						Country fermented liquors.		
	Duty on distillery spirit.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari-tree tax receipts.	Other receipts tari from (license fees, etc.).	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	5,03,124	...	1,22,483	6,25,607	...	6,25,607	...	3,058	.....	3,058
Hyderabad	2,560	...	84,132	86,692	...	86,692	...	392	.....	392
Nawabshah	12,966	...	18,721	31,687	...	31,687	...	...	.....	...
Thar Parkar	8,062	...	8,200	16,262	...	16,262	...	...	.....	...
Sukkur	1,00,596	...	68,884	1,69,480	...	1,69,480	...	1,150	.....	1,150
Larkana	44,472	...	26,445	70,917	...	70,917	...	...	.....	...
Upper Sind Frontier	32,186	...	20,973	53,159	...	53,159	...	...	.....	...
Total ...	7,03,966	...	3,49,838	10,53,804	...	10,53,804	...	4,600	.....	4,600
Total of previous year ...	11,62,909	...	7,56,584	19,19,493	...	19,19,493	...	7,952	.....	7,952

IMPERIAL RETURN I—REVENUE FOR 1930-31—*contd.*

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	150	1,422	1,572	2,317	4,11,655	4,13,972	10,44,209	.....	...	...	1,059	1,059
Hyderabad	...	3,302	3,302	...	37,646	37,646	1,28,032	.....	...	...	219	219
Nawabshah	...	...	...	...	645	645	32,332	.....	...	...	30	30
Thar Parkar	...	...	...	...	779	779	17,041	.....	...	...	42	42
Sukkur	...	11,194	11,194	...	14,698	14,698	1,96,522	.....	...	...	...	...
Larkana	...	...	...	...	1,369	1,369	72,286	.....	...	...	84	84
Upper Sind Frontier ...	...	1,720	1,720	...	856	856	55,735	.....	...	...	50	50
Total ...	150	17,638	17,788	2,317	4,67,648	4,69,965	15,46,157	.....	...	...	1,484	1,484
Total of previous year ...	2,413	24,161	26,574	...	5,03,351	5,03,351	21,57,370	.....	...	265	439	704

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	19,044	28,556	...	78,341	.....	1,25,951	...	13,300	...	36,298
Hyderabad	21,272	37,748	...	42,678	.....	1,01,698	...	1,160	...	34,687
Nawabshah	9,710	17,230	...	15,969	.....	42,909	...	...	...	10,900
Thar Parkar	12,209	21,666	...	15,092	.....	48,967	...	80	...	10,480
Sukkur	22,972	40,764	...	45,864	.....	1,09,600	...	1,060	...	31,130
Larkhana	16,151	28,500	...	26,082	.....	70,733	...	...	...	21,443
Upper Sind Frontier	2,877	5,105	...	5,661	.....	13,643	...	...	...	5,625
Total ...	1,04,235	1,79,579	...	2,29,687	.....	5,13,501	...	15,600	...	1,50,563
Total of previous year ...	1,13,839	1,90,752	...	2,32,832	.....	5,37,423	...	23,874	...	1,52,877

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.* Bhang.		License fees, wholesale and retail from					Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Cost price.	Duty.	Ganja.	Charas.	Bhang.	Medicinal preparation of hemp drugs (druggists' permits).	Warehouse dues.			
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	5,400		44,031		.....	133	99,162	...	884
Hyderabad	...	32,400		62,184		.....	3	1,30,434	...	49
Nawabshah	...	2,502		26,549		.....	...	39,951	...	25
Thar Parkar	...	320		17,459		.....	...	28,339	...	44
Sukkur	...	54,200		87,739		.....	53	1,74,182	...	30
Larkana	...	33,905		48,459		.....	255	1,04,062	...	225
Upper Sind Frontier ...	...	320		15,375		.....	...	21,320	...	20
Total ...	...	1,29,047		3,01,796		.....	444	5,97,450	...	1,277
Total of previous year ...	...	1,42,317		3,07,695		.....	442	6,27,205	...	2,293

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	Government Commercial undertakings to which chapter 2 of the Account Code applies.			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.
	Recoveries of investments in.	Recoveries of indirect charges from.	Profits from.			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	...	1,731	12,72,996	1,52,352	99,888	10,20,756
Hyderabad	...	...	...	2,483	3,62,915	3,542	27,031	3,32,342
Nawabshah	...	...	...	225	1,15,472	16	8,281	1,07,175
Thar Parkar	...	...	...	279	94,812	.....	24,074	70,738
Sukkur	...	...	...	450	4,80,784	17	24,311	4,56,456
Larkana	...	...	...	405	2,47,795	755	17,815	2,29,225
Upper Sind Frontier	...	...	...	166	90,934	2,744	8,884	79,306
				5,839	26,65,708	1,59,426	2,10,284 (a)1,02,292	22,95,998 (a)1,02,292
				(c)85,132	(c)85,132	.....	3,12,576	21,93,706 (c)85,132
Total	...	...	...	90,971	27,50,840	(b)1,59,426	3,12,576 24,920	22,78,838
Total of previous year ...	...	...	...	1,71,601	7,96,596	(b)1,46,739	3,41,306 24,920	33,08,551

* Includes duty on Unfermented Tari.

(a) Cost of opium supplied to Excise Department.

(b) Contribution to District Local Boards, vide Government Memorandum No. 4042-C/24, dated 12th February 1926.

(c) Gain on sale proceeds of Country Liquor.

G. R. G. SHIPP,

Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE FOR 1930-31.

IMPERIAL RETURN

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards.		
			Construction and repairs of buildings.		Other charges Combined. Salt and Excise Department.
			Salt.	Excise.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	93,738	21,331	21,352	168	5,096
Hyderabad	21,671	7,569	...	1,416	19
Nawabshah	7,201	3,456	...	...	.....
Thar Parkar	21,834	8,285	1,828	..	1,176
Sukkur	22,080	7,684	...	457	181
Larkana	15,811	5,562	...	244	348
Upper Sind Frontier ...	7,268	3,621	...	...	.....
Total of the year 1930-31 ...	1,89,603	57,508	23,180	2,285	6,820
Three-fourth portion of the combined expenditure chargeable to VI excise.	1,42,202	43,131	...	2,285	5,115
Total of previous year 1929-30 .	1,93,110	63,992	13,872	6,372	7,257
Three-fourth portion of the combined expenditure chargeable to VI Excise.	1,44,833	47,994	...	6,372	5,443

II—EXPENDITURE FOR 1930-31.

Contingencies and special charges other than rewards.			Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.
Salt Manufacture.	Combined Salt and Excise.	Conveyance of Opium.			
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,372	10,949	75	1,746		.....
269	1,417	2,002	808		.....
.....	95	67	200		.....
3,601	493	47	248	1,02,292	.....
.....	721	162	923		.....
.....	260	55	1,374		.....
.....	41	... ..	915		.....
21,242	13,976	2,408	6,214	1,02,292	.....
.....	10,482	2,408	4,661	1,02,292	.....
20,171	18,359	2,633	8,563	1,13,839	.....
.....	13,769	2,633	6,423	1,13,839	.....

IMPERIAL RETURN

Name of District.	Cost of charas purchased.	Cost of Bhang purchased.	Assignments and Compensation paid to Indian States in respect of their Akbari and hemp drug leases.	Assignments and Contribution to Local Boards in lieu of one anna cess on Excise Revenue.
1	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	.....	.....
Hyderabad	...	...	.....	.....
Nawabshah	...	...	.....	.....
Thar Parkar	...	...	.....	24,920
Sukkur	...	...	.....	.....
Larkana	...	...	.....	.....
Upper Sind Frontier ...	...	...	.....	.....
Total of the year 1930-31 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI Excise.	...	...	.....	24,920
Total of previous year 1929-30 .	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI Excise.	...	...	.....	24,920

(*a*) Exclusive of the amount

II—EXPENDITURE FOR 1930-31—*contd.*

compensations.		Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.	
Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on	Combined Salt and Excise.	Debitable to 6, Excise.
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	1,71,827	99,888
.....	.....	.....	.....	35,171	27,031
.....	.....	.....	.....	11,019	8,281
.....	.....	.....	.....	37,512	24,074
.....	.....	.....	.....	32,208	24,311
.....	.....	.....	.....	23,654	17,815
.....	.....	.....	.....	11,845	8,884
.....	.....	.....	..... Add cost price of opium as shown in column '11.'	3,23,236	2,10,284 (*a*) 1,02,292
.....	.....	.....	.....	.....	3,12,576
.....	.....	.....	.....	3,34,329	3,41,306
.....	.....	.....	.....	.....	3,41,306

shown in column 16.

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IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District.	Manufacture of liquor—Number of				Number of wholesale licenses for the sale of							Number of tappers licenses.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, etc.) (Ordinary licenses).	Other country fermented liquors (home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	1	...	...	...	19	13	...	...	...	1	...	30	...	...	7	..	...	...
Hyderabad	...	...	...	...	...	...	1	...	...	...	1	...	15	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	3	...	...	...	1	...	9	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	8	...	...	...	6	...	20	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	...	...	...	...	2	...	12	...	...	...	..	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	1	...	7	...	...	...	...	...	...
Total ...	...	1	...	...	...	19	25	...	...	...	12	...	102	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	19	19	...	...	...	13	...	102	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District.	Foreign liquors. Retail licences—Number for sale of								Number of shops licensed for retail sale of					Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, Dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	1	10	28	30	8	1	127	...	21	35	21	21	2	21	21	26	...	27
Hyderabad	1	3	5	4	4	1	...	...	4	18	31	33	3	33	4	4	...	5
Nawabshah	...	...	2	.....	...	1	...	...	...	6	27	20	2	30	...	...	...	...
Thar Parkar	...	...	2	.....	...	...	...	...	...	3	26	18	1	18	...	...	...	5
Sukkur	4	...	5	7	...	4	...	...	8	29	32	44	2	44	10	6	...	18
Larkana	...	...	2	.....	...	1	...	...	...	6	25	46	2	46	2	5	...	4
Upper Sind Frontier ...	1	...	1	.....	...	...	...	...	...	3	7	11	2	11	...	...	...	2
Total ...	7	13	45	41	12	8	127	...	33	100	169	193	14	203	37	41	...	61
Total of previous year ...	7	13	37	40	11	8	151	...	37	95	169	192	14	203	30	34	...	56

G. R. G. SHIPP,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Foreign Liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karachi ...	23,894	18,008	...	28,795	Per Imperial gallon Rs. a. p. 25° U. P. 8 0 0 40° U. P. 6 4 0	Rs. a. p. Strong plain ... 3 5 4 Weak plain ... 2 11 0 Strong flavoured . 3 8 0 Weak flavoured ... 2 14 8 Superior flavoured 3 10 8 25° U. P. Extra superior flavoured 25° U.P. Superior flavoured 40° U. P. Extra superior flavoured 40° U.P.	No fixed selling prices have been prescribed.	17,739	5,048	2,16,810	283	1,014
Hyderabad ...	19,653	864	...	13,258				8,743	499	43,992	16	...
Nawabshah ...	4,307	466	...	2,516				254	24	450	...	...
Thar Parkar ...	1,818	126	...	1,445				229	27	787	8	...
Sukkur ...	10,420	1,384	...	9,646				3,423	543	25,446	...	...
Larkana ...	6,781	586	...	5,438				407	103	1,226	...	...
Upper Sind Frontier.	4,120	...	...	3,090				269	22	1,894	...	...
Total ...	70,993	21,444	...	66,113				31,213	6,263	2,87,869	309	1,014
Total of previous year.	1,23,995	25,887	...	1,08,529				53,713	10,09,542	3,71,206	150	...

Name of District.	Commercial Spirits.			Opium and other Drugs.								Charas.		
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales, in seers of other opium (e.g., Punjab grown, Punjab Hill States, Malwa).	Wholesale price of opium to retail vendors per seer. Cost price.	Wholesale price of opium to retail vendors per seer. Duty.	Average retail price of opium, per seer.	Sales of morphia in lbs., ozs. and grs.			Sales in seers.	Cost price per seer.	Duty per seer.
1	14	15	16	17	18	19	20	21	22			23	24	25
						Rs. a. p.	Rs. a. p.		Lbs.	ozs.	grs.			
Karachi ...	62	15,576	326	736 *736*	.....	...	...	No fixed selling prices have been prescribed Vide (G. M. No. 4042-C/24 dated 27th August 1927).	6	7	79	1717	...	Rs. 20
Hyderabad ..	2	4,013	10	984 *969*	.....	21 10 0	38 6 0		0	9	471	1751	...	
Nawabshah ...	...	240	...	449 *371*	.....	...	...		.....			549	...	
Thar Parkar ...	...	381	...	565 *545*	.....	21 10 0	38 6 0		.....			489	...	
Sukkur ...	4	2,349	...	1,062 *1,041*	.....	...	...		1	11	303	1920	...	
Larkana ...	...	604	...	744 *727*	.....	...	...		0	0	201	1083	...	
Upper Sind Frontier...	...	214	...	133 *133*	.....	...	...		.....			271	...	
Total ...	68	23,377*	336	4,673 *4,522*	.....	...	...	...	9	5	94	7180	..	...
Total of previous year.	139	22,589	649	5,076 *5,096*	.....	...	...	.....	8	4	299	6964	...	...

* In column 15 retail sales are shown.

Note—Figures in italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

Name of District.	Opium and other Drugs—*contd.*									
	Charas—*contd.*	Ganja.				Bhang.				
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales of cocaine in
1	26	27	28	29	30	31	32	33	34	35
										Lbs. ozs. grs.
Karachi ...	Rs. 60	164	...	Rs. 20	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	3,297	...	Rs. 2	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	4 5 165
Hyderabad ...		29	...			10,138	...			1 10 50
Nawabshah ...		13	...			7,706	...			.....
Thar parkar ...		24	...			1,948	...			.....
Sukkur ...		52	...			24,642	...			0 10 102
Larkana ...		2	...			16,223	...			*0 1 153*
Upper Sind Frontier...		3	...			1,997	...			0 0 3
Total ...	.....	287	...	...		65,951	...	...		7 2 473
Total of previous year.	.....	500	...	...		72,613	...	...		6 6 215

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different provinces (a) on payment

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
									Seers.
Charas	...	...	...	...	...	...	...	Hoshiarpur 6,724 seer Amritsar seer 326	7,050
Ganja	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...
Cocaine	...	...	...	...	...	...	...	...	...
Morphia	...	...	...	...	...	...	...	...	...

RETURN IV-A.

descriptions from and to other British Indian
of duty and (b) in bond

Exports.

	Duty-paid.						In bond.		
	To—		To—		Total.		To—	To—	Total.
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
	11	12	13	14	15	16	17	18	19
	Seers.								
Lasbella	48								
Omaro	2								
Dwarka	12								
Mokram	10								
Palanpur	20	2,480	...	...	...	...	...	...	...
Pasini	20								
Khairpur	12								
	124								
Bhoj Katch	360								
Mandvi	92								
Palanpur	50								
Dessa	5	10,160	...	...	...	...	...	...	...
Pasni	1								
	508								
Baluchistan	1,240	2,480	..	...	...	...	...	...	...
		Grs.			Grains.				
Punjab ...		3,852	...	...	6,732	...	...	...	...
Quetta ...		2,880							
		Grs.			Grains.				
Punjab ...		1,859	...	...	1,859	...	...	...	...

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
	Beer Gls.	Wines Gls.	Spirits Gls.						
Indian made, foreign liquors—									
Rawalpindi ...	542	...	...	...	...	...	...	...	...
Quetta ...	150	...	...	...	...	...	...	...	...
Landhi Kothal ...	74	...	...	...	...	...	...	...	...
European Manufactured foreign liquors—									
Punjab ...	...	...	...	...	...	...	...	...	...
Baluchistan ...	...	...	...	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	...	...	...
N. W. F. Provinces.	...	...	...	...	...	...	...	...	...
Bengal ...	...	...	...	...	...	...	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...
Madras ...	...	...	...	...	...	...	...	...	...
Kashmir ...	...	...	...	...	...	...	...	...	...
Persian Gulf ...	...	...	...	...	...	...	...	...	...
Total ...	766	...	...	...	...	...	...	...	...

RETURN IV-A—*concld.*

Exports.

Duty-paid.						In bond.		
To—		To—		Total.		To—	To—	Total.
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
11	12	13	14	15	16	17	18	19
						Beer gals.	Wines gallons	Spirits gallons.
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
Beer gals.	Wines gals.	Spirit. gals.						
147,310	10,860	38,288	...	...	...	...	...	...
81,560	4,014	13,080	...	...	...	...	...	...
21,790	2,304	8,410	...	...	...	...	...	...
55,872	4,462	12,970	..	...	...	...	...	...
20	116	72	...	...	...	...	...	...
6,464	890	3,106	...	...	...	...	...	...
.....	...	40	...	...	...	...	...	...
.....	...	...	...	...	...	2,364	826	2,568
.....	...	...	...	...	...	772	148	98
313,016	22,646	75,966	...	...	...	3,136	974	2,666

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.		Population (in thousands).		Number of square miles per shop.									
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Country spirit.		Opium.		Ganja.		Charas.		Bhang.	
					Out-still area.	Distillery area.								
1	2	3	4	5	6	7	8		9		10		11	
		Urban / Rural		Urban / Rural		Urban / Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
Karachi		33 / 11,731	...	240 / 302	...	1·65 / 1,173·10	3·00	1,173·10	3·00	1,173·10	16·50	...	3·00	1,173·10
Hyderabad		17·43 / 4,625·57	...	96 / 477	...	1·58 / 1,156·39	1·58	231·28	1·45	220·27	5·81	...	1·45	220·27
Nawabshah		1·50 / 3,888·50	...	23 / 396	...	0·30 / 972·13	0·90	176 75	0·30	259·23	0·75	...	0·30	155·54
Thar Parkar		1·00 / 13,636	...	9 / 387	...	0·50 / 1,948·00	0·50	568·17	0·50	852·25	1·00	...	0·50	852·25
Sukkur		11 / 5,595	...	115 / 395	...	1·00 / 621·67	0·79	310·83	0·61	215·19	5·50	...	0·61	215·19
Larkana		14 / 5,037	...	37 / 561	...	2·33 / 839·50	2·33	265·11	2·00	129·15	7·00	...	2·00	129·15
Upper Sind Frontier. ...		4 / 2,692	...	11 / 230	...	2·00 / 538·40	4·00	448·67	2·00	299·11	2·00	...	2·00	299·11
Total		81·93 / 47,205·07	...	531 / 2,748	...	1·44 / 1,049·02	1·64	396·68	1·44	347·09	5·85	...	1·44	323·32
Total of previous year. ..		81·93 / 47,205·07	...	531 / 2,748	...	1·44 / 1,049·02	1·64	396·68	1·44	347·09	5·85	...	1·44	323·32

IMPERIAL RETURN V—*contd.*

Division and District.	Number of shops per 10,000 of population.										Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Country spirit.			Opium.		Ganja.		Charas.		Bhang.					
	Out-still area.	Distillery area.									Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	12	13		14		15		16		17		18	19	20	21	22
		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural					
Karachi ...	...	0·83	0·33	0·46	0·33	0·46	0·33	0·08	...	0·46	0·33	5·30	0·14	0·03	0·32	0·61
Hyderabad ...	...	1·15	0·08	1·15	0·42	1·25	·44	0·31	...	1·25	0·44	2·71	0·17	0·005	0·31	1·77
Nawabshah ...	...	2·17	0·10	2·17	0·56	2·17	0·38	0·87	...	2·17	0·63	·86	0·09	0·003	0·13	1·84
Thar Parkar ...	...	2·22	0·18	2·22	0·62	2·22	0·41	1·11	...	2·22	0·41	·44	0·14	0·006	0·12	0·49
Sukkur ...	...	0·96	0·23	1·22	0·46	1·57	0·66	0·17	...	1·57	0·66	1·69	0·20	0·01	0·26	4·83
Larkana ...	...	1·62	0·11	1·62	0·34	1·89	0·69	0·54	...	1·89	0·70	0·91	0·12	0·003	0·18	2·71
Upper Sind Frontier.	...	1·82	0·22	0·91	0·26	1·82	0·39	1·82	...	1·82	0·39	1·29	0·06	0·001	0·11	0·83
Total ...	...	1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	2·04	0·14	0·008	0·22	2·01
Total of previous year.	...	1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	3·30	0·15	0·02	0·21	2·21

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi ...	17·52	4·26	21·78	38·81	106·44	145·25				10·62	8·50 (a)	19·12				2·35
Hyderabad ...	0·16	5·40	5·56	38·36	43·37	81·73				5·73	5·22	10·94				0·63
Nawabshah ...	3·61	5·21	8·83	38·37	35·57	73·94				1·62	3·22	4·83				0·28
Thar Parkar ...	4·61	4·69	9·23	38·35	26·71	65·06				4·42	7·09	11·52				0·24
Sukkur ...	11·63	7·97	19·60	38·38	43·19	81·57				3·32	3·37	6·69				0·94
Larkana ...	8·18	4·86	13·04	38·31	35·06	73·36				3·20	2·80	5·99				0·41
Upper Sind Frontier...	10·36	6·75	17·11	38·38	42·56	80·95				2·62	6·77	9·39				0·38
Total ...	10·53	5·23	15·76	38·43	49·15	87·58				4·02	4·11	8·13				0·84
Total of previous year.	13·08	69·71	82·79	37·57	45·87	83·44				3·98	3·84	7·82				1·33

(a) As Ganja, Charas and Bhang shops are sold combined, no separate Vend fee under each head is available.

G. R. G. SHIPP,
Superintendent of Salt and Excise, Sind.

No. P. 475-E.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 31st August 1931.

Subject.—Excise Administration Report for 1930-31.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1930-31.

Country spirit.

2. There was an all round decrease in the consumption of country spirit which fell from 108,000 to 67,000 proof gallons. The Karachi district shows the largest decrease of 13,710 gallons and is followed by the Larkana District with a decrease of 7,884 gallons; the Nawabshah, Hyderabad and Sukkur Districts are each responsible for a decrease of 5,000 odd gallons, while the Thar Parkar and Upper Sind Frontier districts contribute 2,572 and 1,009 gallons respectively. The unusually heavy decline in consumption of 41,000 proof gallons, is properly attributed to the anti-drink propaganda, the picketing of liquor shops and poor economic conditions.

Foreign liquor.

3. There was a decrease of 61,000 gallons in the imports by sea of fermented liquors, wines, liqueurs and potable spirits and an increase of 19,000 gallons in those of non-potable spirits. The former is due to the decreased demand in consequence of the Civil Disobedience Movement and the universal trade depression, while the latter is accounted for by the large imports from Java of rectified spirit for denaturation at the Karachi Customs House for export to other provinces.

The consumption in the Province fell both under fermented liquors and potable spirits by 83,000 and 23,000 gallons respectively, the same factors as in the case of country spirit being responsible for the decrease.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years compares as follows :—

Year	Bhang	Charas	Ganja
	Seers	Seers	Seers
1928-29	81,500	2,800	600
1929-30	72,700	7,000	500
1930-31	66,000	7,200	300

The decrease in the consumption of bhang, viz. 6,700 seers, which occurred in all districts except Sukkur is due to the poor economic conditions and to trade depression.

The decrease of 200 seers in the consumption of Ganja is counterbalanced by a corresponding increase under Charas, which is preferred to Ganja, the selling price of the two drugs being the same.

Toddy.

5. The consumption of toddy fell from 22,000 gallons in the previous year to 17,000 during the year under report. The Karachi district was solely responsible for the decrease, which is ascribed to picketing and poor economic conditions.

Opium.

6. The sales of opium decreased by 571 seers, owing to the high selling price and the poverty of consumers on account of the economic crisis.

Financial.

7. The gross revenue of the department collected in the Province during the year amounted to Rs. 27,51,000 as against Rs. 37,97,000 in the preceding year. The net revenue after deducting the total expenditure debitable to 6-Excise was Rs. 22,79,000, i.e. a decrease of Rs. 10,30,000 which was due to the following causes :

(1) short realizations from still head duty, vend fees and sale proceeds of country spirit, hemp drugs and Excise Opium respectively, on account of the political movement and trade depression ;

(2) lower bids at auctions ;

(3) postponement of the recovery of license fees in view of the licensees having sustained losses in consequence of economic and political conditions ;

(4) lower receipts from gain on the sale proceeds owing to the diminished issue of country spirit.

Excise crime.

8. There has been a further decline in the number of crimes detected as will be apparent from the sub-joined statement :—

Year	Offences detected				
	Liquor	Intoxicating drugs	Cocaine	Opium	Total
1928-29	123	275	2	77	477
1929-30	114	237	3	71	425
1930-31	75	234	4	72	385

The decrease is attributed to vigilance of Excise staff and the efforts of the special parties constituted to prevent smuggling, etc. Two very

good seizures of Kelat spirit and Cocaine were recorded during the year at Shikarpur and Karachi respectively, the quantities of the contraband stuff seized being 84 gallons of spirit and 2 lbs. and 7 ozs. of cocaine.

General. 9. The charge of the department was held by Mr. Kirkwood up to the 19th March 1931 and thereafter by Mr. Shipp. The department has continued to be efficiently administered.

R. E. GIBSON,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

No. 774 of 1931.

SALT AND EXCISE OFFICE,
Aden, 2nd/16th September 1931.

From

H. C. FLEMING, ESQR.,
Collector of Salt and Excise, Aden.

To

THE COMMISSIONER OF SALT AND EXCISE,
Aden.

Subject.—Excise Administration Report for the year 1930-31.

Sir,

I have the honour to submit herewith a Report in triplicate on the Administration of the Excise Department in Aden and Perim, for the official year 1930-31.

I have the honour to be,
Sir,
Your most obedient servant,

H. C. FLEMING,
Collector of Salt and Excise, Aden.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1930-31.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Government Agent.

II.—Financial results of the year's administration.

2. The principal sources of Excise Revenue are detailed in the appended statement Appendix I, in which the realizations of the year under report are contrasted with those of 1929-30. The net receipts including the cost price of opium amounted to Rs. 1,95,312 against Rs. 2,03,161 in the preceding year, showing a decrease of Rs. 7,849. The decrease in duty on "Foreign Liquors" may be attributed in the main to the removal permanently and reduction in the number of troops in Aden, and to general trade depression.

The total expenditure on account of establishment and contingent charges amounted to Rs. 23,309 against Rs. 21,088 in the previous year as shown below :—

Items.	Amounts.	
	1929-30.	1930-31.
	Rs.	Rs.
Establishment	19,812	21,729
Contract Contingencies	1,120	1,419
Countersigned Contingencies	156	161
Total ...	21,088	23,309

III.—Imported Foreign Liquors.

3. Sixteen licenses were issued at Aden for the sale of Foreign Liquors, four Licenses for the sale of Foreign Liquor under "Military Tenant System", eight Licenses for the sale of Foreign and Indian made essences, ten Licenses for the sale of denatured spirits, nine Club licenses for the sale of Foreign Liquors, potable spirits and malt liquors of Indian manufacture, two Licenses for the sale of Country Liquor, two Licenses for the sale of

Hemp Drugs, two Licenses for the sale of Opium, two Licenses for the sale of Cocaine (Chemists) and eight Licenses for the sale of dangerous drugs (medical practitioners).

The details of the quantities of imported Foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year under report and the previous year are shown in Appendix II.

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year, is shown in the following tabular statement :—

Items.	1929-30.	1930-31.
Date Liquor (50 U.P.)	8,145	7,931
Date Liquor (30 U.P.)	332	440
Total in terms of 50 U.P. ...	8609·8	8547·0

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1930-31 and the previous year is as under :—

District.	Ganja.				Bhang.			
	1929-30.		1930-31.		1929-30.		1930-31.	
	Srs.	T.	Srs.	T.	Srs.	T.	Srs.	T.
Aden and Shaikh Othman ...	40	...	33	48	...	64	1	3
Perim	...	...	...	...	...	...	...	...

The fall in the consumption of Hemp Drugs is mainly to be attributed to the removal of the Indian Troops from Aden.

VI.—Cocaine.

6. The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1931 was 261 grains.

VII.—Opium.

7. Fifty-three seers and fifty-nine tolas of Excise Opium were sold by the contractor during the year under report, against forty-four seers and thirteen tolas in the preceding year. The license fee for the retail vend of opium and the gain on sale of opium are

shown in Appendix I, *vide* items 7 and 8. The details of opium transactions are given in the appended statement Appendix III.

8. No quantity of opium was issued in 1930-31 for veterinary or quasi-veterinary purposes—*vide* Government Resolution, Revenue Department, No. 3494/24 dated the 3rd April 1925.

VIII.—Incidence of taxation.

9. The incidence of Abkari taxation per head of population for the year 1930-31 is contrasted in the following statement with that of the previous year :—

District.	Population as per census of 1921.	1929-30.		1930-31.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	1,96,544	3 9 8	1,85,990	3 6 7
Perim	2,070	5,845	2 13 2	6,369	3 1 2
Total ...	56,567	2,02,389	3 9 3	1,92,359	3 6 4

IX.—Offences.

10. During the year under report, 9 cases of illicit importation of liquor and perfumed spirits and no cases of illicit sale of Liquor and Hemp Drugs were detected, against 16 cases of illicit importation of Liquor and perfumed spirits and 3 cases of illicit sale of liquor and Hemp Drugs in 1929-30.

X.—Head of Department.

The following Officers held charge of the Office of the Collector of Abkari during the year :—

Captain J. R. L. Bradshaw, and
Colonel B. R. Reilly, C.I.E., O.B.E.

H. C. FLEMING,
Collector of Excise, Aden.

No. A/616-6478.

THE RESIDENCY :
Aden, 19th September 1931.

Submitted to Government in the Revenue Department, Bombay

(Signed) H. M. WIGHTWICK,
Acting Resident and Commander-in-Chief,
Aden.

APPENDIX I.

Comparative Statement showing sources of Excise Revenue realised in Aden and Perim during the Financial years 1929-30 and 1930-31.

Items.	Aden.		Perim.		Total.	
	1929-30.	1930-31.	1929-30.	1930-31.	1929-30.	1930-31.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor.	1,45,344	1.35,308	6,395	6,134	1,51,739	1,41,442
2. License fees for the sale of foreign liquors.	10,290	10,065	222	237	10,512	10,302
3. Still head duty on country liquor.	30,525	32,551	...	...	30,525	32,551
4. License fee for the manufacture and sale of country liquor.	1,576	1,490	...	...	1,576	1,490
5. Duty on intoxicating drugs.	2,800	...	...	...	2,800	...
6. License fees for the manufacture and sale of intoxicating drugs.	260	135	...	...	260	135
7. License fees for the opium farm.	450	662	...	...	450	662
8. Gain on sale of opium.	2,068	2,632	...	...	2,068	2,632
9. Miscellaneous ...	2,195	1,790	...	...	2,195	1,790
Total ...	1,95,508	1,84,633	6,617	6,371	2,03,357	1,91,004
Refunds ...	196	404	...	...	196	404
Net total ...	1,95,312	1,84,229	6,617	6,371	2,03,161	1,90,600

H. C. FLEMING,

16th September 1931. Collector of Salt and Excise, Aden.

APPENDIX II.

Comparative statement of quantities of imported Foreign Wines, Spirits and malt Liquors passed for consumption in Aden and Perim during the Financial years 1929-30 and 1930-31.

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1929-30.	1930-31.	1929-30.	1930-31.	1929-30.	1930-31.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	77,315	74,407	2,050	1,964	79,365	76,371	...	2,908	...	86
2. Denatured Spirits ...	843	100	...	...	843	100	...	743	...	...
3. Perfumed Spirits ...	78	52	...	...	78	52	...	26	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	38	6	3	3	41	9	...	32	...	...
5. All other sorts of spirits ...	4,236	3,782	198	223	4,434	4,005	...	454	25	...
6. Champagne and all other sorts of wines not containing more than 42 per cent. of proof spirit.	123	90	2	1	125	91	...	33	...	1
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	1,806	2,023	33	40	1,839	2,063	217	...	17	1
Total ...	84,439	80,460	2,286	2,231	86,725	82,691	217	4,196	42	87

16th September 1931.

H. C. FLEMING,
Collector of Salt and Excise, Aden.

APPENDIX III.

Statement showing the transactions in Opium and Cocaine during the year 1930-31.

Name of drugs preparations admixture, etc.	Opening balance on 1st April 1930.		Imported.			Exported.	Consumed.		Balance on 31st March 1931.	
			From	Quantity.						
1. Crude Opium. { Government Depôt.	Seers. 17	Tolas. 21	Bombay ...	Seers. 60	Tolas. ...	.....	Seers. 53	Tolas. 59	Seers. 23	Tolas. 42
{ Chemists and Druggists.	Ozs. 1	Grs. 197		Ozs. ...	Grs. ...	.....	Ozs. ...	Grs. ...	Ozs. ...	Grs. 545
2. Opium Medicinal	30	156		...	1,920	.....	22	225	12	100
3. Liq. Morph. Hydrochlor ...	26	180		...	...	.....	3	206	2	115
4. Morph. Hydrochlor	1	127	United Kingdom.	...	...	.....	...	141	...	423
5. Liq. Morph. Acetas	3	88		...	...	.....	...	...	3	88
5A. Dia Morphine Hyd.	...	6		...	...	.....	...	...	...	6
6. Morph. Acetas	5	201		...	...	.....	1	83	4	118
6A. Morph. Sulph. ...	...	2		...	...	.....	...	2	...	...
7. Cocaine	1	428		...	...	.....	1	167	...	261
8. Heroin	...	...		...	...	.....	...	...	...	...
9. Hemp Drugs	...	...		...	...	.....	...	...	...	...

16th September 1931.

H. C. FLEMING,
Collector of Salt and Excise, Aden.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/2978.

Bombay Castle, 14th March 1932.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1930-31 submitted by the Commissioner of Excise, the Commissioner in Sind and the Resident and Commander-in-Chief, Aden.

RESOLUTION.—The consumption of country spirit in the Presidency (excluding Sind) during the year under report was 9,66,000 proof gallons as against 12,89,000 proof gallons in 1929-30 and 13,02,000 proof gallons, the average for five years from 1925-26. The decrease occurred chiefly in the Town and Island of Bombay, Thana, Surat, East and West Khandesh, Kolaba, the Panch Mahals, Ahmedabad, Broach, Kaira and Nasik and was due to trade depression, the anti-drink movement carried on by the Congress including picketing and social boycott, high selling prices, illicit distillation in tracts where there are facilities for it, illicit importation from Indian States or foreign territories and a growing taste among the drinking classes for cheap foreign spirit and beer. The rations fixed for 1930-31 were the same as those for 1929-30. The total consumption fell below the allotted ration by 8,00,000 proof gallons. In Sind the consumption of country spirit was 67,000 proof gallons as against 1,08,000 proof gallons in 1929-30 and 1,16,000 proof gallons, the average for 5 years from 1925-26. The fall in consumption occurred in all the districts and was due to the same reasons as in the rest of the Presidency.

2. In the Presidency (excluding Sind) the number of shops for the retail vend of country spirit was 1,616 as against 1,607 in 1929-30. The nine additional shops were opened on the recommendation of the excise advisory committees concerned.

3. The revenue from country spirit (i.e., still-head duty, license and vend fees) was Rs. 1,56,88,000 as against Rs. 2,15,54,000 in 1929-30. In Sind the corresponding figures were Rs. 10,54,000 and Rs. 19,19,000, respectively. For the whole Presidency, therefore, there was a decrease in revenue from country spirit of Rs. 67,31,000 as compared with the previous year.

4. In the Presidency (excluding Sind) the number of toddy trees licensed for tapping decreased from 3,98,000 in 1929-30 to 2,73,000, while the number of toddy licenses decreased from 14,000 to 9,000. The consumption of toddy also showed a fall of 47,41,000 gallons compared with the previous year. The districts where there was a noticeable decrease were Surat, Thana, Kanara, Belgaum, Bijapur, Bombay Suburban, Sholapur, Poona, Broach, and the Town and Island of Bombay. There was a remarkable decrease in the domestic consumption licenses in the Panch Mahals and Surat. Generally speaking the decrease in consumption may be ascribed to economic conditions and the anti-drink movement of the Congress. The total revenue from toddy decreased from Rs. 51,17,000 to Rs. 31,55,000.

5. The sales of wines, potable spirits and denatured spirit showed a decrease as compared with 1929-30, but there was a considerable increase in the sale of beer. The popularity of beer is due to the fact that it is more palatable than either adulterated toddy or weak country spirit. Another reason for its increased consumption is that during the anti-drink campaign, which was mainly directed against country liquor, habitual consumers were sometimes obliged to take to beer. The total revenue in the Presidency (excluding Sind) from foreign liquors including those of Indian manufacture was Rs. 27,38,000 as against Rs. 29,14,000 in the previous year.

6. The consumption of ganja fell from 32,000 seers to 22,000 seers. The decrease occurred in all districts except the Bombay Suburban District and was generally due to high selling prices and general depression in trade. The increase in the Bombay Suburban District was due to the opening of a new hemp drugs shop at Bandra. The consumption of bhang was 7,960 seers as against 7,900 seers in 1929-30. In Sind there was a fall in the consumption of ganja and bhang and a slight rise in the consumption of charas. The revenue for the whole Presidency from intoxicating drugs other than opium was Rs. 20,87,000 as against Rs. 25,99,000 in the previous year.

7. The sales of opium decreased from 21,100 seers to 18,200 seers in the Presidency other than Sind and from 5,100 to 4,500 in Sind. The decrease is attributed to high selling prices and to economic conditions and in the case of the Town and Island of Bombay, also to diversion of custom to illicit opium which was available at cheaper rates. The remarkable diminution in the consumption of opium in recent years is largely due, however, to the changed habits of the younger generation. The revenue from opium for the whole Presidency was Rs. 30,13,000 as against Rs. 33,46,000 in the year 1929-30.

8. In the Presidency (excluding Sind) the gross total expenditure on the administration, inclusive of (1) refunds (Rs. 1,83,000), (2) compensation to (*a*) the Bombay Municipality for the loss of revenue previously derived from shop licenses (Rs. 1,44,000) and (*b*) the district local boards in the Presidency (excluding Sind) in lieu of one anna cess on excise revenue which they were formerly

allowed (Rs. 1,55,000), was Rs. 30,26,250 as against Rs. 31,36,791 in the previous year. In Sind the expenditure was Rs. 3,13,000 as against Rs. 3,41,000. In the Presidency (excluding Sind) the net excise revenue decreased from Rs. 3,33,36,000 to Rs. 2,39,65,000, a fall of over 90 lakhs. In Sind there was a decrease from Rs. 33,09,000 to Rs. 22,79,000. The net revenue for the whole Presidency during 1930-31 was the lowest during the past 10 years.

9. It is difficult to estimate how far this heavy fall in excise revenue can be ascribed to the growth of temperance. Apart from the special features of the year—trade depression and picketing of liquor shops—it is probably true that the steady pressure of the high price of licit liquor is having a permanent effect. In areas where facilities for illicit distillation exist, the consumption of illicit liquor does not seem to have diminished.

10. The thanks of Government are due to the Commissioner and his staff for their efficient handling of the department during a year of great difficulty.

By order of the Government of Bombay
(Transferred Departments),

H. V. R. IENGAR,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Resident and Commander-in-Chief, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Collector of Abkari, Aden,
The Superintendent of Salt and Excise, Sind,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
The Political Agent, Mahi Kantha,
The Political Agent, Rewa Kantha,
The Political Agent, Sawantwadi,
The Accountant General,
The Director of Information and Labour Intelligence,

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The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Political Department,
The Home Department,
The Public Works Department,
The Finance Department,
The Government of India (by letter),
The High Commissioner for India, London (by letter).